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Scott Crow, Director Oklahoma Department of Corrections		Signature on File	

Fiscal Management Responsibilities

This procedure outlines fiscal management responsibilities at the various management levels within the Oklahoma Department of Corrections (ODOC). Each level of management has various responsibilities; the next higher level of management is responsible for all lower levels. (2-CO-1B-01, 4-ACRS-7D-19)

I. Statewide Fiscal Rules and Regulations

Fiscal management of ODOC is affected by several higher authorities. The Oklahoma Constitution places restrictions on the fiscal activity of the state as a whole. State statutes add another accountability of fiscal restrictions. Legislation on fiscal matters may be more stringent than the Constitution, but cannot be less stringent. In addition, several agencies have been empowered to establish additional accountabilities of administrative rules and regulations as described below.

A. Office of Management and Enterprise Services

The Office of Management and Enterprise Services (OMES) has the authority to issue rules, regulations, and procedures within specific areas of fiscal management. These areas include budgeting, revenue accounting, expenditure processing, and financial reporting. The OMES Procedures Manual describes the rules, regulations, and procedures affecting areas within their purview. Additionally, the OMES Information Services Division, or its successor entity, will be the approval authority for information technology related purchases by the agency.

B. OMES, Division of Capital Assets and Management

The OMES Division of Capital Assets and Management, is authorized to issue rules, regulations, and procedures for acquisition of goods and services as well as for disposition of surplus state property.

1. These functions are carried out by the Central Purchasing Division and the Division of Construction and Properties.
2. The state risk manager (insurance) and the state fleet manager are also part of OMES Division of Capital Assets and Management and may issue rules, regulations, and procedures in their respective areas. (2-CO-1B-11)

C. Oklahoma State Treasurer

The Oklahoma State Treasurer (OST) has the authority to issue rules, regulations, and procedures involving deposits to state funds and disbursements of state funds. The OST approves the implementation of any banking-related functions.

II. Federal Fiscal Rules and Regulations

Federal fiscal rules and regulations apply to ODOC for federal funds. When a federal grant is received directly from a federal agency or through a pass-through state agency, federal rules and regulations apply to those funds in addition to state rules, regulations and procedures. Federal rules and regulations may vary from one grant to another.

III. ODOC Topic Specific Fiscal Procedures

Within the framework established by higher authorities, the agency has established system-wide fiscal procedures. Managers at all levels of the agency should be familiar with these procedures, as they are responsible for fiscal procedures within their area of supervision. (4-ACRS-7D-19)

IV. General Fiscal Procedures

The following general fiscal procedures apply to many areas of fiscal management within ODOC.

A. Fiscal Management

The division/region/facility/unit head is responsible for fiscal policy, management and control within their unit. Fiscal management may be delegated to a designated staff person. (5-ACI-1B-01, 4-ACRS-7D-16, 4-APPFS-3D-22)

B. Staff Development

1. Staff Development of Business Managers/Fiscal Officers

Newly appointed business managers/fiscal officers will undergo a series of staff development training that will consist of the following components:

- a. Within the first week of appointment, an informational handbook will be provided by the divisional/regional business manager/fiscal officer that will consist, in part, of a listing of ODOC policy and procedures relevant to fiscal management, including the Offender Banking System (OBS).
 1. These policies will normally be read within the first 30 days of appointment.
 2. A signed memorandum stating that the required policies have been read and understood will be placed in the employee's personnel file and the new business manager/fiscal officer will forward a copy to the appropriate divisional/regional business manager/fiscal officer.
 3. Business Services will review the handbook annually and update as required.
- b. The divisional/regional business manager/fiscal officer will schedule, through the facility/region/unit head, a minimum of one day that the new business manager/fiscal officer will be required to spend at the divisional/regional office. This will normally be accomplished during the first week of appointment.
- c. The divisional/regional business manager/fiscal officer will schedule a "permanent" business manager/fiscal officer to report to the facility/region of the new business manager/fiscal

officer, and assist that individual in understanding the position and its requirements. Time spent at the facility/region will be based on need as determined by the divisional/regional business manager/fiscal officer. This will normally be accomplished within 30 days of appointment.

- d. The divisional/regional business manager/fiscal officer will schedule, through the facility/region/unit head, the new business manager/fiscal officer to report to the Business Services unit, in order to become familiar with the various functions and personnel of that division. This will normally be accomplished within the first three months of appointment.
- e. The new business manager/fiscal officer will participate in a learning journey at one or more facilities/regions/units as determined by the divisional/regional business manager/fiscal officer and facility/region/unit head, normally within six months of appointment.

2. Staff Development – Canteen Supervisor

Newly appointed canteen supervisors will receive specialized development training. Components of the training will include the following:

- a. The facility head, in conjunction with the divisional/regional business manager/fiscal officer, will ensure that newly appointed canteen supervisors receive training appropriate to their job classification, including OBS.
- b. Within 30 days of appointment, the facility will ensure that a “permanent” canteen supervisor visits the site of a new canteen supervisor and assists that individual in understanding the position and its requirements. Time spent at the site will be based on need as determined by the facility.
- c. Within three months of appointment, the facility/assistant regional supervisor will ensure that the new canteen supervisor participates in a learning journey at one or more facilities/regions. This may be continued annually at the discretion of the facility/region business manager/fiscal officer.

C. Annual Review of Written Fiscal Policies and Procedures

In accordance with [OP-010101](#) entitled “Policies and Procedures,” all fiscal policies and procedures will be reviewed annually to ensure compliance

with fiscal rules, regulations, and procedures of the next higher level of the agency and the State of Oklahoma. (5-ACI-1B-07)

D. Accounting Security and Control (5-ACI-1B-03, 4-ACRS-7D-17, 4-APPFS-3D-23)

Policy and procedures cover, at a minimum, the following fiscal areas:

1. Internal controls; (5-ACI-1B-03 b#1, 4-ACRS-7D-17 b#1, APPFS-3D-23 b#1)
2. Petty cash (Express Check); (5-ACI-1B-03 b#2, 4-ACRS-7D-17 b#2, APPFS-6D-23 b#2)
3. Bonding or indemnification for all appropriate staff; (5-ACI-1B-03 b#3, 4-ACRS-47 b#3, APPFS-3D-23 b#3)
4. Signature control on checks; (5-ACI-1B-03 b#4, 4-ACRS-7D-17 b#4, APPFS-3D-23 b#4)
5. Offender/inmate funds; (4-ACRS-7D-17 b#5)
6. Issuance or use of vouchers; (5-ACI-1B-03 b#5)
7. Employee expense reimbursements; and (4-ACRS-7D-17 b#6, APPFS-6D-23 b#5)
8. All monies collected within the institution will be placed in an officially designated and secure location daily. (2-CO-1B-06, 5-ACI-1B-09, 4-ACRS-7D-21, 4-APPFS-3D-25)

E. Generally Accepted Accounting Principles

All fiscal policy and procedures for receipt, safeguarding, disbursing, recording of funds, and other financial transactions will comply with generally accepted accounting principles for governmental entities. (5-ACI-1B-07, 4-ACRS-7D-22, 4-APPFS-3D-23, APPFS-3D-25)

F. Financial Monitoring and Reporting

Ongoing monitoring of all fiscal activities will be done by managers at all levels, the results of which will be reported in writing at least quarterly to the next higher level of management. The written reports for trust funds and canteen funds will summarize monies collected and disbursed. (2-CO-1B-01, 5-ACI-1B-10, 5-ACI-1B-11, 4-ACRS-7D-23, 4-APPFS-3D-22)

G. Internal Audit Team

An internal audit team will be responsible for conducting annual independent agency wide audits. The supervisor of the audit team will report to the chief administrator of Auditing and Compliance. All team members will report to the audit team supervisor and will not be affiliated with the division/region/facility/unit being audited. (2-CO-1B-07, 5-ACI-1B-12, 5-ACI-1B-19, 4-ACRS-7D-24, 4-APPFS-3D-26)

H. Staff Awareness/Development

Managers at all levels will ensure fiscal procedures are available to all staff under their supervision and all staff have input in policy development and are aware of fiscal procedures affecting their job assignment. (5-ACI-1B-04)

I. Grants and Donations

To supplement the fiscal resources made available by the state, upper management will seek financial support from public and private funding sources.

1. All grants are subject to approval by the agency director.
2. Donations not exceeding \$5,000 in value may be accepted by division/region/facility/unit heads on behalf of the agency. Upon receipt of a donation, the agency director will be informed in writing of the donation and its approximate value. (5-ACI-7F-08)
3. Donations exceeding \$5,000 can only be accepted by the agency director on behalf of the agency.

V. Agency Fiscal Activity Responsibilities

A. Fiscal Operations at the Agency Level

The Business Services unit will administer fiscal operations at the agency level. This unit provides services to the agency in budgeting, claims processing, fiscal reporting and other fiscal activities as deemed necessary and serves as the coordinating unit between the agency and other state agencies in fiscal matters.

B. Purchasing-related Requirements of Financial Functions

The Contracts and Acquisitions unit will be responsible for the purchasing-related requirements of financial functions.

C. Fiscal Personnel

The chief financial officer will ensure fiscal personnel sufficient to meet the needs in the areas of budgeting, purchasing, invoice processing, trust

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funds, canteens, unit level fiscal reporting and other fiscal activities required at the local level are available at correctional centers, community corrections centers, probation and parole regions, Community Sentencing, Oklahoma Correctional Industries, Agri-Services and the Health Services division. (4-APPFS-3D-22)

VI. References

Policy Statement P-120100 entitled "Management of State Funds and Assets"

OP-010101 entitled "Policies and Procedures"

Oklahoma Statutes, Titles: 57, 68 and 74

Statewide Accounting Manual 2015

VII. Action

The chief financial officer is responsible for compliance and for the annual review and revisions.

Any exceptions to this procedure will require prior written approval from the agency director.

This procedure is effective as indicated.

Replaced: OP-120101 entitled "Fiscal Management Responsibilities" dated October 8, 2020

Distribution: Policy and Operations Manual
Agency Website