

<p>Community Corrections Adult Intensive Supervision Standards</p> <p>Kansas Department of Corrections Division of Community Corrections Services</p>	CHAPTER: Administration and Management	STANDARD NO. 1B-ADM-200
	SECTION: Fiscal Management	PAGE: 1 of 1
	SUBJECT: Fiscal Control	
	CURRENT VERSION EFFECTIVE DATE: 09-01-2018	

STANDARD:

Agencies shall have written policy, procedure and practice governing fiscal internal controls which, at a minimum, shall address the following internal controls:

- Credit card usage
- Payroll and supporting documentation
- Travel
- Petty Cash
- Bonding for appropriate staff
- Signature controls
- Use of vouchers
- Deposits

DEFINITIONS:

None

DISCUSSION:

None

REFERENCES:

KSA 75-5290, *et seq.*

Kansas Department of Corrections Financial Guidelines, Rules and Reporting Instructions

<p style="text-align: center;">Community Corrections Adult Intensive Supervision Standards</p> <p style="text-align: center;">Kansas Department of Corrections Division of Community Corrections Services</p>	<p>CHAPTER:</p> <p>Administration and Management</p>	<p>STANDARD NO.</p> <p>1B-ADM-201</p>
	<p>SECTION:</p> <p>Fiscal Management</p>	<p>PAGE:</p> <p>1 of 1</p>
	<p>SUBJECT:</p> <p>Fiscal Control</p>	
	<p>CURRENT VERSION EFFECTIVE DATE: 09-01-2018</p>	

STANDARD:

Agencies shall have written policy, procedure, and practice governing the retention, storage, and destruction of agency fiscal, program and client records and documentation.

Record retention shall comply with applicable federal, state and county laws and regulations as well as the local/county general retention schedules established by the Kansas State Records Board.

DEFINITIONS:

None

DISCUSSION:

Information regarding records storage and retention may be found on the Kansas Historical Society website.

REFERENCES:

KSA 75-5290, *et seq.*

Kansas Department of Corrections Financial Guidelines, Rules and Reporting Instructions

Community Corrections Adult Intensive Supervision Standards Kansas Department of Corrections Division of Community Corrections Services	CHAPTER: Administration and Management	STANDARD NO. 1B-ADM-202
	SECTION: Fiscal Management	PAGE: 1 of 1
	SUBJECT: Fiscal Control	
	CURRENT VERSION EFFECTIVE DATE: 09-01-2018	

STANDARD:

Agencies shall have written policy, procedure, and practice governing the collection, recording, depositing, and disbursement of client accounts.

DEFINITIONS:

None

DISCUSSION:

All transactions should be documented when clients are required to deposit their earnings in an account designated for clients. Employees are discouraged from keeping large amounts of cash on hand. Deposits should be made at the end of each working day.

REFERENCES:

KSA 75-5290, *et. seq.*

Kansas Department of Corrections Financial Guidelines, Rules and Reporting Instructions

<p>Community Corrections Adult Intensive Supervision Standards</p> <p>Kansas Department of Corrections Division of Community Corrections Services</p>	CHAPTER: Administration and Management	STANDARD NO. 1B-ADM-203
	SECTION: Fiscal Management	PAGE: 1 of 1
	SUBJECT: Client Fees	
	CURRENT VERSION EFFECTIVE DATE: 09-01-2018	

STANDARD:

Agencies shall have written policy, procedure and practice governing the assessment of client fees. Such policy, procedure and practice shall include but not be limited to the following:

- 1) Prohibit the assessment of fees for like services by more than one (1) program component at a time.
- 2) Identify which services will be assessed and the associated cost for each service.
- 3) Provisions for indigent clients.

Policy, procedure, and practice shall be reviewed annually and updated as needed.

DEFINITIONS:

None

DISCUSSION:

Imposing client fees can be rehabilitative and is encouraged; however, when setting fee amounts, agencies should consider clients' ability to pay and be cognizant of not overloading clients with excessive financial demands. The timely collection of restitution should always take precedence over the collection of client fees.

REFERENCES:

KSA 75-5290, *et seq.*

Kansas Department of Corrections Financial Guidelines, Rules and Reporting Instructions

<p style="text-align: center;">Community Corrections Adult Intensive Supervision Standards</p> <p style="text-align: center;">Kansas Department of Corrections Division of Community Corrections Services</p>	<p>CHAPTER:</p> <p>Administration and Management</p>	<p>STANDARD NO.</p> <p>1B-ADM-204</p>
	<p>SECTION:</p> <p>Fiscal Management</p>	<p>PAGE:</p> <p>1 of 1</p>
	<p>SUBJECT:</p> <p>Client Fees</p>	
	<p>CURRENT VERSION EFFECTIVE DATE: 09-01-2018</p>	

STANDARD:

Open

DEFINITIONS:

DISCUSSION:

REFERENCES:

<p>Community Corrections Adult Intensive Supervision Standards</p> <p>Kansas Department of Corrections Division of Community Corrections Services</p>	<p>CHAPTER:</p> <p>Administration and Management</p>	<p>STANDARD NO.</p> <p>1B-ADM-205</p>
	<p>SECTION:</p> <p>Fiscal Management</p>	<p>PAGE:</p> <p>1 of 1</p>
	<p>SUBJECT:</p> <p>Budgets – Client Reimbursements</p>	
	<p>CURRENT VERSION EFFECTIVE DATE: 09-01-2018</p>	

STANDARD:

Agencies shall have written policy, procedure, and practice requiring all client reimbursements by adult services programs, even if services are offered to non-offender participants, be reported to the Kansas Department of Corrections in a manner determined by the Secretary.

DEFINITIONS:

None

DISCUSSION:

The reporting of client reimbursements will assist the Kansas Department of Corrections in determining program costs.

REFERENCES:

KSA 75-5290, *et seq.*

KAR 44-11-111

KAR 44-11-121

Kansas Department of Corrections Financial Guidelines, Rules and Reporting Instructions

<p style="text-align: center;">Community Corrections Adult Intensive Supervision Standards</p> <p style="text-align: center;">Kansas Department of Corrections Division of Community Corrections Services</p>	<p>CHAPTER:</p> <p>Administration and Management</p>	<p>STANDARD NO.</p> <p>1B-ADM-206</p>
	<p>SECTION:</p> <p>Fiscal Management</p>	<p>PAGE:</p> <p>1 of 1</p>
	<p>SUBJECT:</p> <p>Budgets – Non-client Revenue</p>	
	<p>CURRENT VERSION EFFECTIVE DATE: 09-01-2018</p>	

STANDARD:

Agencies shall have written policy, procedure and practice requiring all non-client revenue sources outside of community corrections grant funds be reported to the Kansas Department of Corrections within ten (10) business days of award notification.

DEFINITIONS:

None

DISCUSSION:

The Kansas Department of Corrections needs to review information in a timely manner to meet statewide funding objectives, prevent budget discrepancies, and to enhance the State’s ability to respond to emerging needs. Other sources of revenue may include, but are not limited to, grants from the National Institute of Corrections, Substance Abuse and Mental Health Services Administration, and the Bureau of Justice Assistance.

REFERENCES:

KSA 75-5290, *et seq.*

KAR 44-11-111

Kansas Department of Corrections Financial Guidelines, Rules and Reporting Instructions

<p style="text-align: center;">Community Corrections Adult Intensive Supervision Standards</p> <p style="text-align: center;">Kansas Department of Corrections Division of Community Corrections Services</p>	<p>CHAPTER:</p> <p>Administration and Management</p>	<p>STANDARD NO.</p> <p>1B-ADM-207</p>
	<p>SECTION:</p> <p>Fiscal Management</p>	<p>PAGE:</p> <p>1 of 1</p>
	<p>SUBJECT:</p> <p>Budgets</p>	
	<p>CURRENT VERSION EFFECTIVE DATE: 09-01-2018</p>	

STANDARD:

Agencies shall have written policy, procedure, and practice governing staff reimbursement for job related travel, including attendance at training, workshops or conferences.

A county policy regarding reimbursement rates may be referenced within the agency’s policy; however, if referenced, a copy of the county policy must be made available to Kansas Department of Corrections upon request.

DEFINITIONS:

None

DISCUSSION:

At a minimum, policy, procedure, and practice should include discussion of registration fee, mileage, hotel cost, and meal reimbursement.

REFERENCES:

KSA 75-5290, *et seq.*

Kansas Department of Corrections Financial Guidelines, Rules and Reporting Instructions

<p style="text-align: center;">Community Corrections Adult Intensive Supervision Standards</p> <p style="text-align: center;">Kansas Department of Corrections Division of Community Corrections Services</p>	<p>CHAPTER:</p> <p>Administration and Management</p>	<p>STANDARD NO.</p> <p>1B-ADM-208</p>
	<p>SECTION:</p> <p>Fiscal Management</p>	<p>PAGE:</p> <p>1 of 1</p>
	<p>SUBJECT:</p> <p>Inventory, Purchasing and Insurance</p>	
	<p>CURRENT VERSION EFFECTIVE DATE: 09-01-2018</p>	

STANDARD:

Open

DEFINITIONS:

DISCUSSION:

REFERENCES:

<p>Community Corrections Adult Intensive Supervision Standards</p> <p>Kansas Department of Corrections Division of Community Corrections Services</p>	<p>CHAPTER:</p> <p>Administration and Management</p>	<p>STANDARD NO.</p> <p>1B-ADM-209</p>
	<p>SECTION:</p> <p>Fiscal Management</p>	<p>PAGE:</p> <p>1 of 1</p>
	<p>SUBJECT:</p> <p>Inventory, Purchasing and Insurance</p>	
	<p>CURRENT VERSION EFFECTIVE DATE: 09-01-2018</p>	

STANDARD:

Agencies shall have written policy, procedure and practice governing the requisition and purchase of supplies, equipment, and contractual services to include the following:

- 1) That supplies, equipment, and contractual services will be obtained on a competitive bid basis or in accordance with the governing county’s purchasing requirements.
- 2) The agency shall have documentation of non-competitive bid when only one source is available to procure supplies, equipment, or contractual services.

DEFINITIONS:

None

DISCUSSION:

Agency procurement of supplies, equipment, and contractual services using a state contract does not require a separate competitive bid process.

REFERENCES:

KSA 75-5290, *et seq.*

Kansas Department of Corrections Financial Guidelines, Rules and Reporting Instructions

<p>Community Corrections Adult Intensive Supervision Standards</p> <p>Kansas Department of Corrections Division of Community Corrections Services</p>	<p>CHAPTER:</p> <p>Administration and Management</p>	<p>STANDARD NO.</p> <p>1B-ADM-210</p>
	<p>SECTION:</p> <p>Fiscal Management</p>	<p>PAGE:</p> <p>1 of 1</p>
	<p>SUBJECT:</p> <p>Inventory, Purchasing and Insurance</p>	
	<p>CURRENT VERSION EFFECTIVE DATE: 09-01-2018</p>	

STANDARD:

Agencies shall have written policy, procedure and practice requiring all assets be insured the same as required by county policy.

Proof of insurance coverage and county policy regarding insuring of assets shall be readily available to the Kansas Department of Corrections.

DEFINITIONS:

None

DISCUSSION:

None

REFERENCES:

KSA 75-5290, *et seq.*

Kansas Department of Corrections Financial Guidelines, Rules and Reporting Instructions

<p style="text-align: center;">Community Corrections Adult Intensive Supervision Standards</p> <p style="text-align: center;">Kansas Department of Corrections Division of Community Corrections Services</p>	<p>CHAPTER:</p> <p>Administration and Management</p>	<p>STANDARD NO.</p> <p>1B-ADM-211</p>
	<p>SECTION:</p> <p>Fiscal Management</p>	<p>PAGE:</p> <p>1 of 1</p>
	<p>SUBJECT:</p> <p>Audits</p>	
	<p>CURRENT VERSION EFFECTIVE DATE: 09-01-2018</p>	

STANDARD:

Open

DEFINITIONS:

DISCUSSION:

REFERENCES: