



**Administrative Policies and Procedures: 3.22**

<b>Subject:</b>	<b>Internal Monitoring of Fiscal Activities in Juvenile Justice Facilities</b>
<b>Authority:</b>	TCA 37-5-105 (3), 37-5-106
<b>Standards:</b>	<b>ACA:</b> 4-JCF-6A-09; 4-JCF-6B-02, 4-JCF-6B-07; <b>COA:</b> PA-FIN 1; <b>DCS Practice Standards:</b> 8-306; <b>PREA:</b> 115.321
<b>Application:</b>	To All Department of Children's Services Youth Development Center Superintendents and Finance and Program Support Services Employees
<b>Policy Statement:</b>	
The Youth Development Center (YDC) Superintendent shall be responsible for the fiscal management of YDC's and shall conduct internal monitoring in order to assess the overall operation, and the degree of compliance with departmental policies and procedures and with the standards of the American Correctional Association.	
<b>Purpose:</b>	
To ensure a process for the monitoring of fiscal activities at YDC's.	
<b>Procedures:</b>	
<b>A. Local procedures for monitoring</b>	<ol style="list-style-type: none"> <li>1. <u>Responsibility</u> The Youth Development Center (YDC) Superintendent/designees will develop local procedures that specify how on-going monitoring of the YDC fiscal activities are managed.</li> <li>2. <u>Method</u> Fiscal activities are monitored with a checklist developed by the facility and approved by Central Office Director/designee of Finance and Program Support that will provide an adequate review of internal controls.</li> <li>3. <u>Timing</u> Monitoring activities are conducted on a quarterly basis.</li> <li>4. <u>Documentation</u> The YDC Superintendent or designee must maintain documentation that lists the date of monitoring, control procedures, and results.</li> <li>5. Local procedures are documented on form <b>CS-0251 Local Administrative Procedures and Instructions.</b></li> </ol>

<b>B. Quarterly reports</b>	<ol style="list-style-type: none"><li>1. The results of the monitoring documentation must be reported in writing to the Central Office Directors of Finance and Program Support and Internal Audit at least quarterly.</li><li>2. Quarterly reports must be submitted by the end of the month following the end of each quarter (October 31st, January 31st, April 30th, and July 31st).</li></ol>
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<b>Forms:</b>	<a href="#"><u>CS-0251 Local Administrative Procedures and Instructions</u></a>
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<b>Collateral documents:</b>	<i>None</i>
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