



Ohio Administrative Code Rule 5139-37-04 Fiscal management.

Effective: March 21, 2016

(A) The following standards are mandatory:

(1) Written policy and procedure provide that all monies collected at the detention center are placed in an officially designated and secure location daily.

(2) A child's funds held by the detention center are controlled by generally accepted accounting procedures.

(B) The following standards are recommended:

(1) The detention center shall have an accounting system designed to show the current status of income and expenditures.

(2) Written policy and procedure and practice provide that the detention center director is responsible for fiscal management and control. Management of fiscal operations may be delegated to a designated staff person.

(3) Written policy and procedure and practice provide that the detention center director shall prepare a written, annual budget of anticipated expenditures for approval of the governing jurisdiction.

(4) Written policy and procedure and practice cover at a minimum the following fiscal areas: internal controls, petty cash, bonding for all appropriate staff, signature control on checks, and the issuing or use of vouchers.

(5) Written policy and procedure shall provide that the facility's budget request complies with policies, procedures and instructions of the jurisdiction which the detention center is a part.

Detention center staff should have input in preparing the detention center's written budget request.



- (6) Written policy, procedure and practice govern inventory control of property, supplies, and other assets. Inventories are conducted at time periods stipulated by applicable statutes every two years.

- (7) Written policy, procedure and practice govern the requisition and purchase of supplies equipment, including at a minimum the purchasing procedures and criteria for the selection of bidders and vendors.

- (8) Written policy, procedure and practice provide for institutional insurance coverage, including at a minimum the following: worker's compensation, general liability for employees, automobile liability, civil liability, and public employee blanket bond.

- (9) If there is a commissary or canteen, strict controls are maintained over its operation and generally accepted accounting procedures are followed.

- (10) Written policy, procedure and practice prohibit any financial transactions between juveniles, between juveniles and staff, and between juveniles and volunteers.

- (11) Written policy, procedure and practice provide an independent financial audit of the detention center. This audit is to be conducted at least every two years.

- (12) Written policy, procedure and practice regulate position control regarding position allocation, budget authorization, personnel records, and payroll