

GEORGIA DEPARTMENT OF CORRECTIONS Standard Operating Procedures		
Functional Area: CORRECTIONS DIVISION/ FACILITIES OPERATIONS	Reference Number: IVL01-0022	Revises Previous Effective Date:
Subject: End of Year Closeout		6/01/01
Authority: Donald / Adams	Effective Date: 9/01/04	Page 1 of <div style="text-align: center;">3</div>

I. POLICY:

- A. To establish and outline to the Food Service administrators at institutions and to Food Distribution Unit (FDU), food processing units and Central Office the method for the end of year inventory and closeout procedures.
- B. To maintain compliance with auditor's standards, including those from the Georgia Department of Audits, the Georgia Department of Justice, the U.S. Inspector General, and the U.S. Department of Justice.

II. APPLICABILITY:

All Department of Corrections feeding units operating under GDC management.

III. RELATED DIRECTIVES:

GDC-SOP IVL01-0014

IV. DEFINITIONS:

Inventory is as defined in SOP IVL01-0014.

V. ATTACHMENTS:

None

VI. PROCEDURE:

- A. Central Office Responsibility

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1. Central Office administrators of Food and Farm Services shall ensure that end of year inventory is taken at each facility.
2. Current Georgia Department of Audits instruction is that fiscal year-end inventories shall occur on the last working day of the fiscal year. By June 15 of each year, Central Office shall notify in writing all field sites and FDU about the upcoming fiscal year-end inventory. Included in the notification shall be details of inventory responsibilities and, in particular, specification of the date the inventory is to be taken and provision of instructions about in-transit items.
3. DMS Food computer inventory updates should be complete as of the last working day of June (to include all issues/receipts/adjustments to DMS Food). A summary sheet of the value of food and supplies on hand as of date of inventory (Refer to DMS Food Inventory System Report FS9927) shall be compiled and submitted to the Director of Accounting for the Department of Corrections. Copies of the summary sheets, as well as the back-up documentation for the summary, shall be held in Central Office to be available for auditor inspection. These materials shall be available for a minimum of five years in hardcopy or cd-rom.

B. Food Distribution Unit Responsibility

1. FDU shall submit to Central Office reports of greater detail than do the institutional kitchens. Among these reports shall be the computer-generated Physical Inventory and the actual count of physical inventory. The quarterly Inventory Activity Report for the fourth quarter shall be computer-generated by Central Office and show the monetary value of all final holdings together with the values of inventory adjustments for the quarter (Refer to DMS Food System Inventory Report FS9931). USDA commodities and GDC Farm-produced goods shall be included in the FDU count and reports.

C. Facility Food Service Kitchen Responsibility

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1. DMS food computer inventory updates should be complete as of noon on the last working day of June (to include all issues/receipts/adjustments to DMS Food.)
2. Facilities shall generate the same general type of DMS computer inventory reports as does FDU, but shall keep the Physical Inventory Count sheets (showing the reconciliation of the computer and physical count) on file at the home facility. These sheets shall be available for a minimum of six years in hardcopy or cd-rom.