

GEORGIA DEPARTMENT OF CORRECTIONS



Standard Operating Procedures

Policy Name: Fiscal Internal Controls		
Policy Number: 406.23	Effective Date: 7/1/2020	Page Number: 1 of 3
Authority: Commissioner	Originating Division: Administration and Finance Division (Financial Services)	Access Listing: Level I: All Access

I. Introduction and Summary:

The Administration and Finance Division shall be responsible for the management of the fiscal affairs of the Georgia Department of Corrections (GDC) and shall conform to standard accounting practices and comply with the basic requirements established by the Budget Act for all state agencies. The Division shall be managed by an Assistant Commissioner who is responsible for all fiscal controls.

II. Authority:

- A. GDC Board Rule: 125-1-2-.03;
- B. O.C.G.A. § 45-12-70, *et seq.*;
- C. General Appropriations Act: A single, omnibus act passed annually to appropriate the funding of all state agencies and programs beginning the July 1 following passage and ending June 30. This act is proposed by the governor based on anticipated state revenues during the fiscal year.
- D. GDC Standard Operating Procedures (SOPs): 402.01 Property Determinations and Control, 403.03 Fiscal Monitoring and Control of Expenses, 403.04 Budget and Fiscal Controls, 405.06 Open Market Purchases, 406.01 System Description, 406.02 System Identifiers, 406.03 State Chart of Accounts Table, 406.07 Expense Document Preparation - Miscellaneous Expense, 406.12 Revenue Document Preparation, 406.19 Offender Financial Transactions and Business Activities, 406.20 Probationer Accounts, 406.21 Independent Financial Audit, 406.22 Cash Management, and 407.02 Offender Store Account Guidelines.
- E. ACA Standard: 2-CO-1B-05, 2-CO-1B-02, 4-ACRS-7D-17, and 5-ACI-1B-03 (ref. 4-4027).

III. Definitions: None.

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IV. Statement of Policy and Applicable Procedures:

The Administrative Division follows established processes and procedures for the daily management of financial transactions in accordance with standardized methods and procedures as published by the Governor's Office of Planning and Budget. These processes and procedures, such as recording and summarizing all financial transactions to report and establish positive control over each account. The annual budget shall reflect the intent of the General Appropriations Act, and the Division shall provide timely budgeting data to support the execution of the budget preparation cycle. Internal controls for fiscal activities within this unit are governed by procedures and processes promulgated in the following SOP's:

A. Budget:

1. 403.02 Regional Budget and Accountabilities Systems;
2. 403.04 Budget and Fiscal Controls; and
3. 403.03 Fiscal Monitoring and Control of Expenditures.

B. Business Processes:

1. 402.01 Property Determination and Control; and
2. 407.02 Inmate Store Account Guidelines.

C. Financial Services:

1. 406.01 System Description;
2. 406.02 System Identifiers;
3. 406.03 State Chart of Accounts Table;

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4. 406.07 Expense Document-Miscellaneous Expense;
5. 406.12 Revenue Document Preparation;
6. 406.19 Offender Financial Transactions and Business Activities;
7. 406.20 Probationer Accounts;
8. 406.21 Independent Financial Audit; and
9. 406.22 Cash Management.

D. Purchasing:

1. 405.06 Open Market Purchases.

V. **Attachments:** None.

VI. **Record Retention of Forms Relevant to this Policy:** None.