
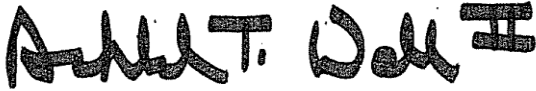


RHODE ISLAND DEPARTMENT OF CORRECTIONS POLICY AND PROCEDURE

	POLICY NUMBER: 2.31-2 DOC	EFFECTIVE DATE: 08/24/15	PAGE 1 OF 2
	SUPERSEDES: 2.31-1 DOC	DIRECTOR: Please use BLUE ink. 	
SECTION: FISCAL MANAGEMENT		SUBJECT: FINANCIAL INTEGRITY AND ACCOUNTABILITY	
AUTHORITY: Rhode Island General Laws (RIGL) § 42-56-10 (22), Powers of the director; § 35-14-1 et seq., Financial Integrity and Accountability Act (FIAA) of 1986			
REFERENCES:			
INMATE / PUBLIC ACCESS?		<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
AVAILABLE IN SPANISH?		<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO

I. **PURPOSE:**

To maintain the financial integrity and accountability of the Rhode Island Department of Corrections (RIDOC) and to participate in an evaluation process and annual reporting system for monitoring internal accounting and administrative control administered by the Department of Administration, Bureau of Audits.

II. **POLICY:**

It is the policy of the Rhode Island Department of Corrections (RIDOC) to maintain effective systems of internal accounting and administrative control to assure that state assets and funds are adequately safeguarded, as well as to produce reliable financial information for the state.

This policy follows the established state procedures and guidelines for fiscal and financial control and reporting requirements as set forth by the Department of Administration, Bureau of Audits, R.I.G.L. § 35-14-6.

III. PROCEDURES:

- A. The Associate Director of Financial Management establishes and maintains for the Director a system of internal accounting and administrative control. This responsibility includes documenting of the system, communicating system requirements to employees and assuring that the system is functioning as prescribed. The Associate Director of Financial Management serves as the Financial Integrity and Accountability (FIA) Coordinator for the Department.
- B. The elements of this system include, but are not limited to:
1. A plan of organization that provides segregation of duties appropriate for safeguarding Departmental assets.
 2. A plan that limits access to Departmental assets by authorized personnel.
 3. A system of authorization and record-keeping procedures that provides effective accounting control over assets, liabilities, revenues and expenditures.
 4. An established system of practices to be followed in the performance of duties.
 5. An effective system of internal review.
- C. Consistent with R.I.G.L. § 35-14 Financial Integrity and Accountability, there is an annual report submitted by the Director on the adequacy of the Department's systems of internal accounting and administrative control. This report is referred to as the Financial Integrity and Accountability Report (FIAR).
1. Upon the Associate Director of Financial Management's or designee's request, unit managers of the Department may participate in a process of self review culminating in a segment of the FIAR.
 2. The collective report is completed and submitted as directed by the Department of Administration.
 3. The report is validated and approved by the Director and submitted to the Bureau of Audits by December 31st each year.