

State of Iowa Department of Corrections

Policy and Procedures

Policy Number: PI-108

Applicability: IPI

Policy Code: Public Access

Iowa Code Reference: 904.304

Chapter 9: IOWA PRISON INDUSTRIES

Sub Chapter: FISCAL MANAGEMENT

Related DOC Policies: N/A

Administrative Code Reference: N/A

Subject: MAINTENANCE OF ACCOUNTING DOCUMENTS

PREA Standards: N/A

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Authority:

1. PURPOSE

To establish procedures for the Division of Iowa Prison Industries (IPI) of the Iowa Department of Corrections (IDOC) that will prevent misplacement or loss of original accounting documents.

2. POLICY

It is the policy of IPI to have in place systems that ensure the safe, reliable handling of all original accounting documents for audit and internal record-keeping purposes.

3. DEFINITIONS – As used in this document:

- A. Accounting Documents – Records that are retained for auditing purposes.
- B. Working Copies – Copies that are retained in the personal files of the originators.
- C. See IDOC Policy **AD-GA-16** for additional Definitions.

4. PROCEDURES

A. Storage of Records

1. All original accounting records will remain in the accounting department, except as otherwise specified by written procedures.
2. Storage facilities for all accounting records will take into account the need to secure those records from theft and tampering.
3. Fire safety precautions will be in place, and as resources permit, key records will be stored in fireproof file cabinets.
4. Removable computer media will be treated as records for the purpose of this policy. Use of, or access to, any computer that contains or has further access to IPI financial, inventory, or personnel records will be similarly regulated.
5. Records maintained electronically will be secured so that only authorized personnel may access the files, and files will be backed up regularly to prevent loss of data.
6. Records maintained in remote locations like a warehouse will be secured to prevent unauthorized use or tampering.
7. Internal controls are annually reviewed by the State Auditor to ensure that division of duties is followed.
8. The employees are covered under a blanket bond for \$2,000,000.00 per incident with a \$100,000.00 deductible.
9. All checks issued require two signatures. All checks require the primary signature of the Business Manager or Plant Managers or their authorized designees.
10. The Purchasing Agents in the Business Office issue purchase orders. Other Accounting Clerks send these vouchers in for payment. Records are maintained in the Business Office for the current fiscal year and the prior fiscal year.

B. Working Copies

Any employee may request copies of any records to which they have been authorized access or which he/she prepared or approved. These requests will be filled by Business Office staff as time permits, with due attention being given to

urgent requests. IPI accounting procedures allow each employee to retain copies of documents in his/her personal work file relating to information that will frequently be accessed. Therefore, requests to the Business Office for copies of such documents should be rare.