

State of Iowa Department of Corrections

Policy and Procedures

Policy Number: AD-FM-08

Applicability: Institutions, CBC, Central Office, IPI

Policy Code: Public Access

Iowa Code Reference: 904.304

Chapter 1: Administration & Management

Sub Chapter: Fiscal Management

Related DOC Policies: NA

Administrative Code Reference: NA

Subject: Maintenance of Accounting Documents

PREA Standards: NA

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Authority:

1. PURPOSE

To establish procedures in the Iowa Department of Corrections (IDOC) that will prevent misplacement or loss of original accounting documents.

2. POLICY

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

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3. DEFINITIONS – As used in this document:

- 1) Accounting Documents – Records that are retained for auditing purposes.

- 2) Working Copies – Copies that are retained in the personal files of the originators.

4. PROCEDURES

A. Storage of Records

1. All original accounting records shall remain in the accounting department, except as otherwise specified by written procedures.
2. Storage facilities for all accounting records shall take into account the need to secure those records from theft and tampering.
3. Fire safety precautions shall be in place, and as resources permit, key records shall be stored in fireproof file cabinets.
4. Removable computer media shall be treated as records for the purpose of this policy. Use of, or access to, any computer that contains or has further access to IDOC financial, inventory, or personnel records shall be similarly regulated.
5. Records maintained in remote locations like a warehouse shall be secured from unauthorized use or tampering.
6. Internal controls are annually reviewed by the State Auditor to ensure that division of duties is followed.
7. The petty cash drawer is balanced every nine working days by staff not directly involved in the day-to-day exchanges of these funds. The balance of the drawer is not more than \$1,000.00.
8. The employees are covered under a blanket bond for \$2,000,000.00 per incident with a \$100,000.00 deductible.
9. The Purchasing Agent and Accounting Clerks 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.
10. All records are to be maintained according to the Iowa Records Series Retention and Disposition Schedule.

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 shall be filled by Business Office/Administration staff as time permits, with due attention being given to urgent requests. IDOC 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.