

# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** **Fiscal Control**  
**Policy:** 1B-01  
**Page(s):** 1 of 1  
**Standards:** **3-JCRF-1B-01**  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** Written policy, procedure, and practice provide that the administrator is responsible for fiscal policy, management, and control. Management of fiscal operations may be delegated to a designated staff person.

## **II. Procedure**

- A. Fiscal policy, management, and control compliance are the responsibility of the Director.
- B. The day-to-day management of fiscal operations and control is the responsibility of the CAS Business Manager, under the direct supervision of the Director.

# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Written Fiscal Policies and Procedures  
**Policy:** 1B-02  
**Page(s):** 1 of 1  
**Standards:** ACA-3-JCRF-1B-02  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** The facility has written fiscal policies and procedures adopted by the governing authority, including, at a minimum, the following; internal controls, petty cash, bonding, signature control on checks, juvenile funds, and employee expense reimbursement.

## II. Procedure

- A. The facility will adhere to the written financial policies, procedures, and practices of the Ohio Department of Youth Services and Montgomery County Juvenile Court Budget and Finance Department.
- B. The Montgomery County Juvenile Court Budget and Finance Department, under the general direction of the Court Administrator, administers the Court and CAS budget. This department develops and manages databases as needed for Juvenile Court and CAS budgetary management.
- C. The Business Office will be required to maintain a Standard Operating Procedures (KPMG2 Performance Accounting System) Manual detailing all accounting practices to be used by the facility. This manual shall be reviewed each year and updated as needed.
- D. The KPMG2 Performance Accounting Manual is maintained in the Business Office and has written policies and procedures related to the following financial practices:
  - 1. Requisitions;
  - 2. Purchase Orders;
  - 3. Approval Processing;
  - 4. Invoices;
  - 5. Inquires;
  - 6. Operational Budgeting;
  - 7. Reference Materials

# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Budget Preparation  
Preparation of an Annual Budget- Administrator's  
Participation in Budget Reviews  
**Policy:** 1B-03  
**Page(s):** 1 of 2  
**Standards:** 3-ACA-JCRF-1B-03  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** Written policy, procedure, and practice provide that the facility prepares an annual written budget of anticipated revenues and expenditures that is approved by the appropriate governing authority.

## **II. Procedures**

### **A. Budget Preparation**

1. The annual budget preparation will be initiated by the Director no later than March 1<sup>st</sup> of each year.
2. All phases of ongoing and newly proposed programs and long-range goals will be reviewed and evaluated for their budget requirements.
3. Each department will assist in the budget planning process by evaluating existing and projected:
  - a. Staff needs of each department;
  - b. Capital improvement needs;
  - c. Consumable and non-consumable items for each department;
  - d. Travel and staff training needs.
4. A budget-planning packet will include forms for objective setting so that objectives coincide with budgetary requests. Each department will obtain their departmental staff's input.
5. Budgets will be submitted through the appropriate chain of command to the Director. The Director will review the budget requests, as well as their planned objectives.
6. Preliminary budget approvals will be determined by the Director and submitted to the Business Manager to formulate the CAS Budget.
7. Personnel service projections will be compiled by the Business Manager and submitted to the Director for review and approval. Projections will reflect the required amount in order to maintain the current approved complement of staff for the subsequent year.
8. The preliminary budget draft will be finalized including a budget narrative explaining the needs of each budget line item.
9. The final draft budget will be submitted to the Montgomery County Juvenile Court Administrator and Judges for review and approval.
10. The Director will advise the Business Manager where any modifications are made throughout the review process and prior to the final budget documents being prepared for the Ohio Department of Youth Services (ODYS).

11. The Director is responsible for meeting with the Ohio Department of Youth Services staff and represent CAS regarding budget plans.
12. The Ohio Department of Youth Services will review and give final approval of the appropriation.
13. The CAS Business Manager will prepare the new fiscal year departmental budgets based upon final appropriation figures.
14. Departmental budgets will be forwarded to Departmental Managers and Departmental Supervisors in order that they may manage according to the budget plan and objectives.
15. The budget year will be July 1<sup>st</sup> through June 30<sup>th</sup> of each year.

B. Budget Revisions

1. The Center for Adolescent Services procedure for Budget Revisions will comply with the Ohio Department of Youth Services, Montgomery County Juvenile Court, as well as, Montgomery County's Budget Department and the County Board of Commissioners, as required.
2. The Director will review with Departmental Managers any budget revision request.
3. The Director will review the approved request with the Business Manager.
4. The Director and/or designee will submit a letter to the Ohio Department of Youth Services for review.
5. The Ohio Department of Youth Services will have ultimate approval of all budget revisions.
6. The Director will receive written notification from the Ohio Department of Youth Services regarding the requested transfers.
7. Upon notification, the Director will notify the Business Manager.
8. If approval was received, the Business Manager will execute the required changes to the appropriations.
9. The Montgomery County Auditor's Office will also make the appropriate changes when they receive official notification from the Ohio Department of Youth Services.

# Montgomery County Juvenile Court

## Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Budget Preparation  
**Administrator's Participation in Budget Reviews**  
**Policy:** 1B-04  
**Page(s):** 1 of 2  
**Standards:** 3-ACA-JCRF-1B-04  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** Written policy, procedure, and practice provide that the administrator of the facility participates in budget reviews conducted by the governing board or parent agency.

### II. Procedures

#### A. Budget Preparation

1. The annual budget preparation will be initiated by the Director no later than March 1<sup>st</sup> of each year.
2. All phases of ongoing and newly proposed programs and long-range goals will be reviewed and evaluated for their budget requirements.
3. Each department will assist in the budget planning process by evaluating existing and projected:
  - a. Staff needs of each department;
  - b. Capital improvement needs;
  - c. Consumable and non-consumable items for each department;
  - d. Travel and staff training needs.
4. A budget-planning packet will include forms for objective setting so that objectives coincide with budgetary requests. Each department will obtain their departmental staff's input.
5. Budgets will be submitted through the appropriate chain of command to the Director. The Director will review the budget requests, as well as their planned objectives.
6. Preliminary budget approvals will be determined by the Director and submitted to the Business Manager to formulate the CAS Budget.
7. Personnel service projections will be compiled by the Business Manager and submitted to the Director for review and approval. Projections will reflect the required amount in order to maintain the current approved complement of staff for the subsequent year.
8. The preliminary budget draft will be finalized including a budget narrative explaining the needs of each budget line item.
9. The final draft budget will be submitted to the Montgomery County Juvenile Court Administrator and Judges for review and approval.
10. The Director will advise the Business Manager where any modifications are made throughout the review process and prior to the final budget documents being prepared for the Ohio Department of Youth Services (ODYS).
11. The Director is responsible for meeting with the Ohio Department of Youth Services staff and represents CAS regarding budget plans.

12. The Ohio Department of Youth Services will review and give final approval of the appropriation.
13. The CAS Business Manager will prepare the new fiscal year departmental budgets based upon final appropriation figures.
14. Departmental budgets will be forwarded to Departmental Managers and Departmental Supervisors in order that they may manage according to the budget plan and objectives.
15. The budget year will be July 1<sup>st</sup> through June 30<sup>th</sup> of each year.

#### B. Budget Revisions

1. The Center for Adolescent Services procedure for Budget Revisions will comply with the Ohio Department of Youth Services, Montgomery County Juvenile Court, as well as, Montgomery County's Budget Department and the County Board of Commissioners, as required.
2. The Director will review with Departmental Managers any budget revision request.
3. The Director will review the approved request with the Business Manager.
4. The Director and/or designee will submit a letter to the Ohio Department of Youth Services for review.
5. The Ohio Department of Youth Services will have ultimate approval of all budget revisions.
6. The Director will receive written notification from the Ohio Department of Youth Services regarding the requested transfers.
7. Upon notification, the Director will notify the Business Manager.
8. If approval was received, the Business Manager will execute the required changes to the appropriations.
9. The Montgomery County Auditor's Office will also make the appropriate changes when they receive official notification from the Ohio Department of Youth Services.

# Montgomery County Juvenile Court

## Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Budget Preparation  
**Policy:** Budget Revisions  
**Page(s):** 1 of 2  
**Standards:** 3-ACA-JCRF-1B-05  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** Written policy, procedure, and practice govern revisions in the budget.

### II. Procedures

#### A. Budget Preparation

1. The annual budget preparation will be initiated by the Director no later than March 1<sup>st</sup> of each year.
2. All phases of ongoing and newly proposed programs and long-range goals will be reviewed and evaluated for their budget requirements.
3. Each department will assist in the budget planning process by evaluating existing and projected:
  - a. Staff needs of each department;
  - b. Capital improvement needs;
  - c. Consumable and non-consumable items for each department;
  - d. Travel and staff training needs.
4. A budget-planning packet will include forms for objective setting so that objectives coincide with budgetary requests. Each department will obtain their departmental staff's input.
5. Budgets will be submitted through the appropriate chain of command to the Director. The Director will review the budget requests, as well as their planned objectives.
6. Preliminary budget approvals will be determined by the Director and submitted to the Business Manager to formulate the CAS Budget.
7. Personnel service projections will be compiled by the Business Manager and submitted to the Director for review and approval. Projections will reflect the required amount in order to maintain the current approved complement of staff for the subsequent year.
8. The preliminary budget draft will be finalized including a budget narrative explaining the needs of each budget line item.
9. The final draft budget will be submitted to the Montgomery County Juvenile Court Administrator and Judges for review and approval.
10. The Director will advise the Business Manager where any modifications are made throughout the review process and prior to the final budget documents being prepared for the Ohio Department of Youth Services (ODYS).
11. The Director is responsible for meeting with the Ohio Department of Youth Services staff and represent CAS regarding budget plans.
12. The Ohio Department of Youth Services will review and give final approval of the appropriation.

13. The CAS Business Manager will prepare the new fiscal year departmental budgets based upon final appropriation figures.
14. Departmental budgets will be forwarded to Departmental Managers and Departmental Supervisors in order that they may manage according to the budget plan and objectives.
15. The budget year will be July 1<sup>st</sup> through June 30<sup>th</sup> of each year.

B. Budget Revisions

1. The Center for Adolescent Services procedure for Budget Revisions will comply with the Ohio Department of Youth Services, Montgomery County Juvenile Court, as well as, Montgomery County's Budget Department and the County Board of Commissioners, as required.
2. The Director will review with Departmental Managers any budget revision request.
3. The Director will review the approved request with the Business Manager.
4. The Director and/or designee will submit a letter to the Ohio Department of Youth Services for review.
5. The Ohio Department of Youth Services will have ultimate approval of all budget revisions.
6. The Director will receive written notification from the Ohio Department of Youth Services regarding the requested transfers.
7. Upon notification, the Director will notify the Business Manager.
8. If approval was received, the Business Manager will execute the required changes to the appropriations.
9. The Montgomery County Auditor's Office will also make the appropriate changes when they receive official notification from the Ohio Department of Youth Services.



# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Accounting Procedures  
**Policy:** Budgeting and Accounting System  
**Page(s):** 1 of 1  
**Standards:** ACA-3-JCRF-1B-06  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** There is a budgeting and accounting system that links the cost of program functions to the resources necessary for their support.

## II. Procedure

### A. Budgeting and Accounting System

1. CAS will be required to comply with all General Accepted Accounting Principles, the procedures and practices established by the State of Ohio and Montgomery County Auditors Officers, and the policy and procedures established by the Montgomery County Juvenile Court.
2. The computerized KPMG2 Performance Accounting System will be utilized to record all financial transactions as required by the Montgomery County Juvenile Court.
3. The budgeting and accounting system will reflect the cost of each program component and designate sources of income.
  - a. Program Components:
    - i. Salaries and Fringe Benefits
    - ii. Overtime
    - iii. Contractual Services
    - iv. Medical
    - v. Education/Recreation Supplies
    - vi. Food
    - vii. Supplies and Materials
    - viii. Motor Vehicle Expenses
    - ix. Travel/Staff Development
    - x. Communication
    - xi. Fuels and Utilities
    - xii. Maintenance and Repairs
    - xiii. Rentals
    - xiv. Printing and Advertising
    - xv. General and Others
    - xvi. Equipment
    - xvii. Indirect Cost
    - xviii. Capital Repairs
  - b. Sources of Income
    - i. The Ohio Department of Youth Services;
    - ii. Ohio Department of Education (National School Lunch Reimbursement);

- iii. School District Reimbursements;
- iv. Employee Meal Payments.

# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Accounting Procedures  
**Policy:** 1B-07  
**Page(s):** 1 of 1  
**Standards:** ACA-3-JCRF-1B-07  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** Written policy, procedure, and practice provide that when facility services are provided on a regional basis, all contract users are charged an equal per diem rate.

## **II. Procedure**

- A. The Center for Adolescent Services does not provide contracted, facility services on a regional basis.
- B. This standard is not applicable.

# Montgomery County Juvenile Court

## Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Cash Management  
**Policy:** Internal Monitoring  
**Page(s):** 1 of 2  
**Standards:** ACA-3-JCRF-1B-08  
**Issue Date:** 3/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

I. **Policy:** Written policy, procedure, and practice provide that all monies collected at the facility are placed daily in an official designated and secure location.

### II. Procedure

#### A. Monies Collected within the Facility

1. The Center for Adolescent Services will comply with the following procedure regarding disbursement of monies collected and disbursed:
  - a. All cash will be kept locked and secured within the facility safe, located within the Business Manager's Office.
  - b. All monies secured in the Business Manager's Office will be according to established policy and procedure.
  - c. All cash transactions will require a signed or initialed receipt from the recipient in order to provide a documented trail of transaction.
  - d. Any cash transactions managed within the Business Manager's Office will be recorded and maintained on file until an official audit.
  - e. Cash collected such as lunch tickets, reimbursement for overpayment of invoices, etc., will be deposited to the Montgomery County Juvenile Court Finance Office to be deposited to the Montgomery County Treasurer's Office as soon as possible to avoid an accumulation of cash with the facility.
  - f. Any cash lost must be reported immediately using the Special Incident Report, and submitted through the chain of command and requires a review by the Director.
2. Other Cash Funds
  - a. All monies collected and disbursed and corresponding reports will comply with existing policies and procedures of the Montgomery County Auditor's Office, the Montgomery County Juvenile Court and the Ohio Department of Youth Services.
  - b. All monies collected will be recorded in the Montgomery County Juvenile Court Journal System by the Juvenile Court Finance Office.
  - c. The monies collected are to be credited to an existing budgetary county account.
  - d. All paperwork related to the monies collected will be kept on file in the Business Office until the state audit has been completed.
  - e. When monies collected are to be deposited into a revenue account, they will be reported with the CAS Revenue Report Document.
3. Financial Reporting to Governing Authority

- a. It is the written policy, procedure, and practice of the facility to provide, at a minimum, the following documents to the governing authority:
  - i. Income and Expenditure Statements;
  - ii. Funding Source Financial Reports;
  - iii. Independent Audit Reports.
- b. The Business Manager, under the direct supervision of the Director, is responsible for distributing financial reports to the governing authority.
- c. Copies of all reports will be maintained in a year-end report file and maintained until an audit is complete.

# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Internal Monitoring  
**Policy:** 1B-09  
**Page(s):** 1 of 2  
**Standards:** ACA-3-JCRF-1B-09  
**Issue Date:** 3/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** Written policy, procedure, and practice provide that the facility, at a minimum, prepares and distributes to its governing authority and appropriate agencies and individuals the following documents: Income and Expenditure Statements; Funding Source Financial Reports; and, Independent Audit Reports.

## II. Procedure

### A. Monies Collected within the Facility

1. The Center for Adolescent Services will comply with the following procedure regarding disbursement of monies collected and disbursed:
  - a. All cash will be kept locked and secured within the safe in the Business Manager's Office.
  - b. All monies secured in the Business Manager's Office will be according to established policy and procedure.
  - c. All cash transactions will require a signed or initialed receipt from the recipient in order to provide a documented trail of transaction.
  - d. Any cash transactions managed within the Business Office will be recorded and maintained on file until an official audit.
  - e. Cash collected such as lunch tickets, reimbursement for overpayment of invoices, etc., will be deposited to the Montgomery County Juvenile Court Finance Office to be deposited to the Montgomery County Treasurer's Office as soon as possible to avoid an accumulation of cash with the facility.
  - f. Any cash lost must be reported immediately using the Special Incident Report, and submitted through the chain of command and requires a review by the Director.
2. Other Cash Funds
  - a. All monies collected and disbursed and corresponding reports will comply with existing policies and procedures of the Montgomery County Auditor's Office, the Montgomery County Juvenile Court and the Ohio Department of Youth Services.
  - b. All monies collected will be recorded in the Montgomery County Juvenile Court Journal System by the Juvenile Court Finance Office.
  - c. The monies collected are to be credited to an existing budgetary county account.
  - d. All paperwork related to the monies collected will be kept on file in the Business Office until the state audit has been completed.
  - e. When monies collected are to be deposited into a revenue account, they will be reported with the CAS Revenue Report Document.

3. Financial Reporting to Governing Authority

- a. It is the written policy, procedure, and practice of the facility to provide, at a minimum, the following documents to the governing authority:
  - i. Income and Expenditure Statements;
  - ii. Funding Source Financial Reports;
  - iii. Independent Audit Reports.
- b. The Business Manager, under the direct supervision of the Director, is responsible for distributing financial reports to the governing authority.
- c. Copies of all reports will be maintained in a year-end report file and maintained until an audit is complete.

## Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Independent Audit  
**Policy:** 1B-10  
**Pages:** 1 of 1  
**Standards:** ACA 3-JCRF-1B-10  
**Issue Date:** August 2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

- I. **Policy:** Written policy, procedure and practice provide for an independent fiscal audit of the facility. This audit is conducted annually or as stipulated by statute or regulation, but at least every three (3) years. If the facility is a part of a state system, an internal audit section or department of the agency's central administration and/or statutory agency will be considered independent of the facility to be audited.

Funding is provided by the Ohio Department of Youth Services (ODYS) as a community corrections facility within the state system. Therefore, ODYS is considered an independent auditor and will complete annual financial audits.

II. **Procedure:**

- A. Pursuant to the rules and standards set forth in section 5139-63 of the Administrative Code, an annual audit shall be conducted of the 403 Community Corrections Facility by the Ohio Department of Youth Services, Office of Internal Audits, Bureau of Budgets and Administration, Division of Finance and Planning.
- B. All audits shall be conducted annually in accordance with Generally Accepted Auditing Standards.
1. The audit will include examining evidence supporting the amounts and disclosures submitted in conjunction with the 403 Community Corrections Facility Grant.
  2. Business Manager will be available prior to and during a scheduled audit, and will cooperate fully with the auditors.
- C. Upon completion by the Office of Internal Audits, a copy of the completed 403 Community Corrections Facility audit shall be sent to the Director. The Director will review the audit report and forward to the Business Manager.
1. Business Manager will have forty-five (45) days from the date on the notification letter to appeal any audit exception and/or finding.
  2. Business Manager will use the "Request for Post Audit Appeal" form and, upon completion, mail two (2) copies to the Department of Youth Services.
- D. It is the responsibility of the Business Manager to forward the results of the audit to the Finance Director of the Montgomery County Juvenile Court.



# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** **Inventory**  
**Policy:** 1B-11  
**Page(s):** 1 of 1  
**Standards:** **3-JCRF-1B-11**  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** Written policy, procedure, and practice provide for inventory and control and for purchasing and requisitioning supplies and equipment.

**II. Procedure**

**A.** The Center for Adolescent Services adheres to the Montgomery County Juvenile Court's Property Inventory Policy and Procedure as stated in the MCJC Employee Handbook:

**Chapter:** Juvenile Court Employee Responsibilities  
**Subject:** Property Inventory  
**Section:** 8.9

**B.** See attached Montgomery County Juvenile Court Policy and Procedure.

# Montgomery County Juvenile Court

## Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Purchasing  
**Policy:** 1B-12  
**Page(s):** 1 of 2  
**Standards:** ACA-3-JCRF-1B-12  
**Issue Date:** Jan 2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** The Center for Adolescent Services has written policies, procedures, and practices governing the requisition and purchase of supplies and equipment.

### II. Definitions

- A. Encumbrances: Encumbrance Accounting is a budgetary control system that acts as an early warning device. Controlling expenditure commitments with encumbrances reduces the opportunity to over expend CAS appropriations.

### III. Procedure

#### A. Encumbrances

1. To facilitate departmental purchases, a "CAS Encumbrance Request/Order Form is to be completed.
2. The Encumbrance Form is to be submitted to the Business Office, at least one week in advance of the planned purchase/service.
3. Verification of the availability of funds will be completed by the Business Manager. The encumbrance form will be forwarded to the Director for approval.
4. The Director's authorization is not necessary for pre-approved budgeted goods and services. All other encumbrance forms require the Director's approval.
5. If the purchase is not approved, the encumbrance form shall be returned to the Departmental Manager.
6. Within 2 to 3 working days the Business Manager will initiate a purchase order.
7. Purchases will not be obligated to any vendors without an approved Encumbrance Request/Order Form and its appropriate purchase order authorization.
8. Expenditures for internal services provided by one County department to another County department are not normally encumbered, nor are expenditures for routine mileage reimbursement of County employees.

#### B. Purchases

1. Completed forms are to be submitted to the CAS Business Manager.
2. If the purchase /service is between \$100.00 and \$999.00 the Business Office shall review the request for available funds.
3. If the purchase / service is over \$999.00 the Business Office will obtain three (3) quotes from vendors and input a purchase order for approving by the Business Office.

4. County Purchasing will return an approved copy of the purchase order to the Business Office after verification of moneys is received from the County Auditor's Office and approval from the Board of County Commissioners.
5. If the preferred vendor does not have a current vendor number with the County, a vendor application form must be completed before the requisition is submitted.
6. Once the purchase is completed, all packing slips, delivery slips or invoices shall be signed by the employee receiving the item and turned into the Business Office.

#### C. Invoices

1. Invoices shall be checked against the signed packing / delivery slips for correct billing. If a packing / delivery slip is available, the invoice must be signed by the receiving employee and the Director.
2. Invoices shall be audited for correct calculations and totals. The invoice amounts are subtracted from the applicable purchase order balance, then entered into the Performance Accounting System. Invoices for purchases that do not require purchase orders will be signed by the Director prior to processing payment.
3. The originals of the invoices shall be submitted to the County Auditor's Office attached to a Montgomery County Invoice Transmittal Form for payment by the CAS Business Office.
4. The Auditor's Office will remit warrants (checks) and electronically send the information for each payment to the Business Office.
5. The warrant's information is automatically indicated on the applicable invoice in the Performance Accounting System.
6. When the final invoice to a purchase order has been completed, the purchase order shall be attached and filed with the invoice.
7. CAS shall follow the rules and regulations in the Purchasing Manual of Montgomery County with processing purchase orders.
8. At least three (3) competitive quotes are to be sought through phone calls for any individual purchase that will cost anywhere from \$1000 to \$4000.
9. Written competitive bids are required for purchases for \$5,000 to \$15,000 and at least three (3) of them are to be attached to the encumbrance form when submitted to the Business Office. The Business Office shall submit the written bids to the Purchasing Department with the typed requisition.
10. Purchases \$15,000 or over are to be bid according to the Ohio Revised code Section 307.86 and 307.67.

**Montgomery County Juvenile Court  
Center for Adolescent Services**

**Chapter:** Fiscal Management  
**Subject:** Purchasing  
**Policy:** Supplemental Community Services  
**Pages:** 1 of 1  
**Standards:** ACA 3-JCRF-1B-13  
**Issue Date:** 2/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

- I. Policy:** Funds are available for purchasing community services to supplement existing programs and services.
- II. Procedure**
- A.** The Business Manager and Director will ensure that a reasonable level of funding for supplemental services is made a part of the annual budget proposal submitted to the Ohio Department of Youth Services (ODYS): the agency that provides funding for the program and facility management.
- B.** The need for additional services not provided by the facility will be identified by the treatment team, documented in the Residential Treatment Plan, and monitored through the treatment plan review process.
1. Youths' Unit Supervisor will be responsible for communicating a request for the funds at the weekly Manager's meeting.
  2. If it is agreed that the need is valid and is in the best interests of the youth, the Unit Supervisor then will make a request for the funds through the Business Manager.
- C.** Funding for community services that supplement existing programs and services may be found in the following sources:
1. The approved CCF budget;
  2. The Montgomery County Juvenile Court Foundation;
  3. Title I funds, if the community service is related to the education program and qualifies under the rules and conditions of the Title I program.
- D.** When the Business Manager determines the appropriate source for the funds and confirms that the funds are available, a purchase order will be completed and the Unit Supervisor may then implement the recommendations of the Treatment Team, as documented in the Residential Treatment Plan.

**Montgomery County Juvenile Court  
Center for Adolescent Services**

**Chapter:** Fiscal Management  
**Subject:** Position Control  
**Policy:** Position Management  
**Pages:** 1 of 1  
**Standards:** ACA 3-JCRF-1B-14  
**Issue Date:** 2/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** Written policy, procedure and practice regulate position control regarding position allocation, budget authorization, personnel records and payroll.

The annual budget, as approved by the Ohio Department of Youth Services (ODYS), sets forth by position the number of positions for full-time, part-time or intermittent, and contract employees authorized for employment at the facility. All employees of the facility are subject to the policies and procedures of the Montgomery County Juvenile Court (MCJC), including but not limited to, the Employee Selection Procedures described in the MCJC Employee Handbook.

**II. Procedure:**

- A. The Director will create and maintain a roster of personnel to ensure that adequate staffing levels are established.
- B. The Director may authorize the reclassification, addition or deletion of personnel positions at the facility, subject to the approval of the MCJC Court Administrator and Director of Human Resources.
- C. The recruitment and filling of positions will be limited to the availability of authorized, uncommitted vacant positions as stipulated within the budget.
- D. The Business Manager is responsible for informing the Director of budgetary issues pertaining to personnel.
- E. The Unit Supervisors Coordinator of Unit Operations and the Program Manager are responsible for informing the Director of staffing deficiencies.
- F. The following may be referred to regarding position control:
  1. Budget Authorization
    - a. ACA Standard 1B-03: Budget Preparation, Annual Budget;
    - b. ACA Standard 1B-04: Budget Preparation, Administrator Participation; and
    - c. ACA Standard 1B-05: Budget Preparation, Revisions
  2. Personnel Records
    - a. ACA Standard 1C-14: Personnel Records
  3. MCJC Employee Handbook
    - a. Sections 4: Equal Opportunity Employment;
    - b. Section 5: Juvenile Court Personnel Administration; and
    - c. Section 6: Juvenile Court Employee Benefits

# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Facility Insurance  
**Policy:** 1B-15  
**Page(s):** 1 of 1  
**Standards:** 3-JCRF-1B-15  
**Issue** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** Written policy, procedure, and practice provide for insurance coverage that includes, at a minimum, property insurance and comprehensive general liability insurance; such insurance is provided either through private companies or self-insurance.

## II. Procedure

- A. The Center for Adolescent Services is a program of Montgomery County and is provided insurance coverage through the Montgomery County Board of Commissioners Risk Management Office.
- B. The insurance coverage is as follows:
  1. Commercial General Liability;
  2. Automobile Liability;
  3. Excess/Umbrella Liability;
  4. Property Insurance.

**Montgomery County Juvenile Court  
Center for Adolescent Services**

**Chapter:** Fiscal Management  
**Subject:** Canteen  
**Policy:** 1B-16  
**Pages:** 1 of 1  
**Standards:** ACA 3-JCRF-1B-16  
**Issue Date:** March 2007  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

- I. **Policy:** Written policy, procedure and practice providing that canteen funds are audited annually and independently following standard accounting procedures and that an annual financial status report is available as a public document.
  
- II. **Procedure:**
  - A. The Center for Adolescent Services does not offer canteen services to the youth in placement.
  
  - B. This standard is not applicable.

# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Juvenile Funds  
**Policy:** 1B-17  
**Page(s):** 1 of 1  
**Standards:** ACA-3-JCRF-1B-17  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

- I. Policy:** Written policy, procedure, and practice provide that any financial transactions permitted between juveniles, juveniles and staff, or juveniles and volunteers must be approved by the facility administrator.
- II. Procedure:**
  - A.** The Center for Adolescent Services does not permit financial transactions between staff and residents; between resident and resident; and between volunteer and resident.
  - B.** This policy is not-applicable.



# Montgomery County Juvenile Court

## Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Juvenile Fund  
**Policy:** Emergency Financial Assistance  
**Page(s):** 1 of 2  
**Standards:** 3-JCRF-1B-18  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

**I. Policy:** It is the written policy, procedure and practice of the Center for Adolescent Services to provide for emergency financial assistance information and, when appropriate, a weekly allowance.

### II. Procedure

#### A. Emergency Financial Assistance Information

1. The Family Specialist assigned to a youth will meet with the youth and his or her family at least twice monthly through the course of treatment.
2. When a parent or legal guardian states that they are experiencing a severe financial problem that will create an emergency for the family at home, the Family Specialist will provide information and guidance to the parent or legal guardian on how and where they would be able to find financial assistance in the community.

#### B. Financial Assistance

1. When a parent or legal guardian indicates that it would create a financial hardship for the family to provide the basic personal care items requested at the time of admission, CAS will provide those items for the youth.
2. When a parent or legal guardian is unable to provide the basic clothing items requested at the time of admission without financial hardship, the Family Specialist Supervisor or Unit Supervisor(s) will submit a request to the Montgomery County Juvenile Foundation Fund for the money required to purchase those items for the youth in the following way:
  - a. Vouchers shall be obtained from the Business Manager.
  - b. Vouchers shall be filled out by the Program Coordinator(s) and/or Supervisor(s) detailing the request and processed through the chain of command to the Director for authorization.
  - c. Approved requests shall be submitted to the Foundation Fund through the CAS Business Manager.
  - d. Copies of all documentation shall be maintained on file in the CAS Business Office with original documentation submitted to the Juvenile Court Foundation Fund.
  - e. Checks shall be received by the CAS Business Manager and disbursed to the requesting staff member.
  - f. Receipts and any unspent funds shall be returned to the Business Office within twenty (20) days from the check disbursement date.

- g. Receipts shall be copied and maintained on file in the CAS Business Office with the original and unspent funds being returned to the Foundation Fund. Copies of receipts shall be attached to the Foundation Fund documentation.
  - h. Completed vouchers, including copy of check and receipts shall be filed into the current year's folder at CAS.
- C. Youth in CAS are not allowed to have money in their possession. Therefore, a weekly allowance is not given to any youth.

# Montgomery County Juvenile Court Center for Adolescent Services

**Chapter:** Fiscal Management  
**Subject:** Juvenile Fund  
**Policy:** Collection and Disbursement of Juvenile Funds  
**Page(s):** 1 of 1  
**Standards:** 3-JCRF-1B-19  
**Issue Date:** 3/1/2001  
**Reviewed:** October 2014, December 2015, April 2016  
**Authorized by:** Mike Garrett, Director

- I. **Policy:** It is the written policy, procedure and practice of the Center for Adolescent Services to provide that the Director or designee is responsible for the collection and disbursement of the juvenile funds within the facility.
  
- II. **Procedure:**
  1. The Center for Adolescent Services does not collect or distribute juvenile funds within the facility.
  2. This standard is not applicable.