

POLICY OF STATE OF DELAWARE DEPARTMENT OF CORRECTION	POLICY NUMBER 12.18	PAGE NUMBER 1 of 1
	RELATED ACA STANDARDS: 2-CO-1B-01	
CHAPTER: 12 CENTRAL BUSINESS OFFICE	SUBJECT: MONTHLY RECONCILIATION	
APPROVED BY THE COMMISSIONER AND EFFECTIVE THIS DATE:		
APPROVED FOR PUBLIC RELEASE:		

I. AUTHORITY: 29 Del. C. 89 § 8903 (4)(5)(7); Budget and Accounting Policy, Chapter 2, Section 2.1.5

II. PURPOSE: To establish monthly reconciliation policies and procedures applicable to the Department of Correction.

III. APPLICABILITY: All Department of Correction employees.

IV. DEFINITIONS: None

V. POLICY: The Bureau of Administrative Services, Central Business Office (CBO) will develop and maintain monthly reconciliation guidelines and procedures to ensure compliance with State of Delaware and Department of Correction rules and regulations. CBO will submit the First State Financials (FSF) Monthly Reconciliation Certification and Exception Reports to the Division of Accounting (DOA) by the schedule published annually and maintain the official files for each reporting period for three years and completion of a successful audit.

