

Chapter: Fiscal Management
Subject: Written Fiscal Policies and Procedures
Section: 2.5
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ODJFS Rule:
COA Standard: PA-FIN 3.03(a,b,c,d)
Review/Revised: 12/1/20

NRTC has written fiscal policies and procedures adopted by the governing authority and NRTC Board, including, at a minimum, the following; internal controls, juvenile funds, and employee expense reimbursement.

1. NRTC will adhere to the written financial policies, procedures, and practices of the Ohio Department of Job and Family Services and Montgomery County Juvenile Court Budget and Finance Department.
2. The Montgomery County Juvenile Court Budget and Finance Department, under the general direction of the Court Administrator, administers the Court and NRTC budget. This department develops and manages databases as needed for Juvenile Court and NRTC budgetary management.
3. The Business Office will be required to maintain a Standard Operating Procedures (D-365 Accounting System) Manual detailing all accounting practices to be used by the facility. This manual shall be reviewed each year and updated as needed.
4. The D-365 Accounting Manual is maintained in the Business Office and has written policies and procedures related to the following financial practices:
 - a. Requisitions;
 - b. Purchase Orders;
 - c. Approval Processing;
 - d. Invoices;
 - e. Inquires;
 - f. Operational Budgeting;
 - g. Reference Materials