ANNE ARUNDEL COUNTY DEPARTMENT OF DETENTION FACILITIES ADMINISTRATIVE DIRECTIVE	AD NO 02.02 DATE: July 31, 2024 SUBJECT: Fiscal Management TITLE: Fiscal Controls FOR PUBLIC RELEASE: YES

I. Reference: Anne Arundel County Purchasing Regulations; Anne Arundel County Code Article 8, Anne Arundel County Charter, Section 311; AD 02.08

II. Applicable to: Anne Arundel County Department of Detention Facilities (AACDDF)

III. Purpose: To provide guidelines for control of fiscal matters to include check issuance, procurement card issuance and expenditures.

IV. Policy:

A. Bonding - All County employees are bonded under the Employee Dishonesty and Faithful Performance Coverage plan as provided by a designated insurance carrier providing this to the County.

B. Internal Controls of Expenditures - the expenditure of funds shall be in accordance with the guidelines established by the County Finance Officer.

C. Signature Control on Checks - The authority to sign checks shall be in accordance with the guidelines established by the County Finance Officer.

D. Check Issuance - Checks to vendors for the purchase of goods and services shall be issued by the County Finance Officer. Checks to inmates or another facility shall be in accordance with the Commissary Procedures Manual.

E. Credit Cards - The Superintendent shall designate individuals authorized to use County credit cards. The use of credit cards shall be in accordance with the Anne Arundel County Purchasing Regulations manual.

F. Budget Development - The Department's budget shall be developed in accordance with Annual Budget Manual issued by the County Finance and Budget Officer and the County's fiscal management software system.

G. Financial Audit – Audits shall be conducted in accordance with the County Charter.

This policy shall be reviewed annually and revised as necessary.

Christopher Klein
Superintendent

Rescinds: AD 02.02 dated January 31, 2000
            AD 02.02 dated October 15, 2012
            AD 02.02 dated November 10, 2022