

## **501 KAR 3:030. Fiscal management.**

RELATES TO: KRS 43.070, 68.020, 441.055, 441.135, 441.215, 441.235

STATUTORY AUTHORITY: KRS 441.055

NECESSITY, FUNCTION, AND CONFORMITY: KRS 441.055 requires the Department of Corrections to promulgate administrative regulations establishing minimum standards for jails that house state prisoners. This administrative regulation establishes fiscal management procedures to be followed in full-service jails.

Section 1. Budgeting. The jailer or jail administrator, county judge/executive and treasurer shall prepare and present a line item budget request to the governing authority in accordance with KRS 441.215.

Section 2. Accounting. (1) The county treasurer shall maintain fiscal records which clearly indicate the local cost for operating the jail in accordance with KRS 68.020 and 441.235.

(2) Fiscal records shall have an itemized breakdown of the total operating expenses including wages, salaries, food and operating supplies.

Section 3. Canteen. As provided in KRS 441.135, each jailer may establish a canteen to provide prisoners with approved items.

Section 4. Audits. (1) The county jail budget shall be audited in accordance with KRS 43.070.

(2) The records of income, expense, and disbursements of the jail canteen fund shall be examined annually by the Auditor of Public Accounts concurrently with the annual audit of the county conducted in accordance with KRS 43.070(1)(a), unless the Auditor of Public Accounts declines to perform the examination of the canteen fund or has failed to respond to written notice of intent to employ a certified public accountant within thirty (30) days of receipt of the notice.

(a) If the county judge/executive notifies the Auditor of Public Accounts with specific or known jail canteen fund concerns or irregularities, the auditor shall thoroughly investigate the noted concerns or irregularities in the examination if, in the auditor's judgment, the investigation is warranted.

(b) The cost of the canteen fund audit shall be paid from the canteen fund as an allowable expense. If the jail's canteen fund is insufficient to cover the expense of the examination, the expense shall be borne by the county jail fund.

Section 5. Payroll. Jail employees shall be paid on the same dates as county employees.

Section 6. Inventory. Each jailer or jail administrator shall implement and utilize the established inventory procedure of the county. (9 Ky.R. 637; eff. 3-2-1983; Am. 13 Ky.R. 677; eff. 11-11-1986; 19 Ky.R. 1845; eff. 6-7-1993; 31 Ky.R. 1546; 1963; eff. 7-1-2005; 37 Ky.R. 2940; 38 Ky.R. 571; eff. 10-7-2011; 42 Ky.R. 1936; eff. 3-4-2016.)