



Department of Corrections and Rehabilitation

**NOTICE OF CHANGE TO
DEPARTMENT OPERATIONS MANUAL**

**Chapter 1, Article 36,
Accounting Services Branch**

**Transmittal
Letter Number:**

15-14

Revision Date:

August 20, 2015

The purpose of this document is to provide all Department Operations Manual (DOM) holders with information regarding the attached amendments to Chapter 1, Article 36, Accounting Services Branch.

Revisions to Chapter 1, Article 36 are necessary to provide a thorough update to Accounting "Management" Branch's responsibilities by deleting the old description in its entirety and replacing it with a new description and the new title of Accounting "Services" Branch.

Please inform all persons concerned regarding the contents of this notice, which shall remain in effect until it is incorporated into the next edition of the DOM. If you have any questions, please contact Elvira Melendres, Accounting Services Branch at (909) 483-1554.

Original signed by:

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CHAPTER 1 – GENERAL ADMINISTRATION
ARTICLE 36 — DIVISION OF ADMINISTRATIVE SERVICES

Revised August 2010

[Sections 15090.1 through 15090.3 are unchanged]

Revised August 20, 2015

15090.3.1 Accounting Services Branch

Accounting Services Branch (ASB) is responsible for the overall fiscal management of the department. Specifically, ASB is involved in the following activities:

- Plans, organizes and directs all accounting activities for the department. Included are activities associated with payables, receivables, cashiering, travel, trust and the administration of the Inmate Welfare Fund.
- Directs the development, preparation and presentation of financial reports and year-end statements on time and in conformance with legal requirements to control agencies.
- Forecasts short-term and long-term cash requirements and obligations, as a basis for maintaining adequate funds for labor, goods and services.
- Gathers, consults and distributes financial data and projections for executive management that will have substantial influence in adopting a departmental fiscal policy.
- Assists executive management in identifying sensitive fiscal-related issues and assists in developing strategies to address those issues.
- Provides oversight and consultation for the review of accounting systems for appropriate information, accuracy, controls and compliance to appropriate rules, regulations and laws. Assists in testing and upgrades to the accounting system.
- Interacts and consults with external control agencies (e.g., State Controller's Office-SCO, Department of Finance-DOF, Department of General Services-DGS) on complex accounting related activities.
- Provides managed oversight for numerous audits conducted by external agencies (e.g., California State Auditor, SCO, DOF, and DGS) as they relate to accounting activities.
- Designs, recommends and implements a system of internal controls and reconciliation procedures for accounting and financial record keeping and reporting in compliance with Federal and State regulations, GAAP, and agency policies and procedures.
- Reviews and reports on programs' / institutions' internal controls as they relate to cash controls.
- Provides and directs the uniform implementation of statewide policies and procedures impacting accounting operations via Financial Information Memorandums.
- Develops or assists in the development of fiscal related projects that advances the department towards its mission.

ASB maintains offices ("Centers of Excellence") in the following locations:

Bakersfield

ASB-Bakersfield provides accounts payable services (excluding food, contracts and medical) for designated institutions and vendors. It is the office that processes parolee release funds (debit cards), as well as vacation and benefit trust payments for casual laborers.

Corcoran

ASB-Corcoran processes travel-related transactions statewide including all advances, claims, business expense reimbursements, out-of-state trips, preparing the Out-of-State Travel Blanket, long-term assignments, relocation, in-state transportation, car rental and American Express payments.

El Centro

ASB-El Centro provides payment processing services for all non-medical purchase orders (excluding food and contracts), service and expense orders and non-utility direct pay pays for assigned institutions. This office also processes direct fund transfer transactions from various state agencies including SCO, DGS, Prison Industry Authority, State Compensation Insurance Fund (worker's compensation invoices), etc.

Paso Robles

ASB-Paso Robles processes payments for all non-medical purchase orders for all food vendors statewide, purchase orders and contracts related to postage equipment; rental, leases, maintenance, refills, supplies and coordinates the Electronic Funds Transfers (EFT) for vendors.

Rancho Cucamonga

ASB-Rancho Cucamonga handles cashiering, utility payments and non-employee accounts receivables (reimbursements). Specifically, this office processes deposits, receipts, remittances, asset forfeitures; billing for private, state, federal and local governments, state-owned housing, grants, recycling; and provides payment services related to utilities, telephone, data services and Inmate Ward Labor.

Sacramento

ASB-Sacramento handles administrative, general ledger, payroll accounts receivable, various accounts payable for headquarters programs, including non-medical purchase orders, service and expense orders, contracts for all institutions and headquarters programs, all medical payments, and inmate accounting functions. Reconciliations and year-end statements, federal drawdowns, salary advances, collections from ex-employees, inmate trust and restitution, capital outlay, leases, local assistance, medical and contract payments, legal settlements, employee and inmate property claims, CALPERS, G\$mart, bank drafts, and accounting for closed facilities are some of the items processed by this office.

Stockton

ASB-Stockton provides services for several Northern California Adult institutions and Division of Juvenile Justice Facilities. Ward trust and ward restitution, foster grandparent program, reporting of personal use of state vehicles, county claims for transportation and extradition, and payment processing for non-medical purchase orders and service expense orders for assigned institutions are handled by this office.

[Sections 15090.3.2 through 15090.7 are unchanged]