 <p><b>CD-023100</b></p>	<h1>NEW MEXICO CORRECTIONS DEPARTMENT</h1> <p><i>"We commit to the safety and well-being of the people of New Mexico by doing the right thing, always."</i>  <b>C</b>ourage <b>R</b>esponsibility <b>E</b>thics <b>D</b>edication - <b>CRED</b>ibly serving the public safety of New Mexico</p>	
	<b>ISSUE DATE:</b> 10/23/89	<b>REVIEWED:</b> 12/29/17
	<b>EFFECTIVE DATE:</b> 10/23/89	<b>REVISED:</b> 02/18/15
<b>TITLE: Establishment of Administrative Services Division (ASD)</b>		

**AUTHORITY:**

- A. NMSA 1978, Section 9-3-8, as amended.
- B. NMSA 1978, Section 15-7-3, as amended.

**REFERENCES:**

- A. Policy *CD-010100*.
- B. ACA Standards 2-CO-1A-13, 2-CO-1B-02 through 2-CO-1B-07, 2-CO-1B-11, Standards for the Administration of Correctional Agencies, 2nd Edition.
- C. ACA Standards 4-4025 through 4-4036, 4-4040, 4-4041 and 4-4047, Standards for Adult Corrections Institutions, 4th Edition.
- D. ACA Standards 1-CTA-1B-01 through 1-CTA-1B-07, and 1-CTA-1B-09, Standards for Correctional Training Academies, 2<sup>nd</sup> Edition.
- E. ACA Standards 4-APPFS-3D-20, 4-APPFS-3D-22, 4-APPFS-3D-25, and 4-APPFS-3D-26, Manual of Standards for Adult Probation and Parole Field Services, 4th Edition.
- F. Department of Finance and Administration (DFA), Manual of Model Accounting Practices (MAPs), June 7, 2010.
- G. American Institute of Certified Public Accountants, Statement on Auditing Standards Number 55, Internal Controls.
- H. NMAC 1.6.5.1 – General Government Administration, Risk Management: Certificates of Coverage.
- I. NMAC 2.2.2 “The State Auditor’s Rule”.
- J. NMAC 2.20.5.8 “Chief Financial Officer and Assignment or Responsibilities”.

**PURPOSE:**

To establish the Administrative Services Division (ASD) pursuant to statute, that shall be supportive of and responsive to the divisions and shall provide administrative and personnel services.

**APPLICABILITY:**

All New Mexico Corrections Department employees and organizational units.

**DEFINITIONS:**

- A. Accountability: The duty to answer to the citizenry through higher legal or organizational authority, and the obligation to keep accurate records of property,

documents or funds to justify the raising of public revenues and the purposes for which they are used.

- B. *Administrative Services*: Budget preparation and monitoring; financial management, including accounting, purchasing, vouchering, financial reporting, audit coordination, record-keeping, clerical and administrative support and having human resource management as assigned by the Secretary of Corrections.
- C. *Internal Control Structure*: The control environment, accounting system, and control procedures necessary to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition; that transactions are executed with management's authorization and recorded properly to permit the preparation of combined financial statements in accordance with generally accepted accounting principles; and that federal financial assistance programs are managed in compliance with applicable laws and regulation.
- D. *Chief Financial Officer*: The employee designated by the Secretary of Corrections and approved by the State Controller as the Chief Financial Officer overseeing financial affairs of the agency.
- E. *Financial Accounting System*: The accounting system used by NMCD approved by the Department of Finance & Administration to record, process and report the fiscal, payroll and human resource activity of the NMCD and is used for audit purposes for development of the annual NMCD Financial Statements.

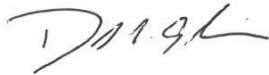
#### **POLICY:**

- A. The Administrative Services Division (ASD) shall provide administrative services to the NMCD including: 1) keeping all official records of the department; 2) providing services in the areas of personnel and budget preparation; and 3) providing clerical, record-keeping and administrative support to agencies administratively attached to the department, at their request. The division shall, in addition to its other duties, coordinate long and short-term planning of the department and shall administer programs and grants, which have been assigned generally to the department by the governor or by statute. [ 2-CO-1A-13] [ 2-CO-1B-04] [4-4030]
- B. The Secretary or Deputy Secretary as authorized, shall appoint with the approval of the Governor, "Director" of the Administrative Services Division. The Director so appointed is exempt from the Personnel Act.
- C. The Secretary or Deputy Secretary as authorized shall establish within the division, the bureau(s) to carry out the provisions of the Corrections Department Act.
- D. The Secretary or Deputy Secretary as authorized may assign the responsibility to any employee with the agency that has the educational background, knowledge, and experience necessary to supervise, monitor and control the accounting function,

designating a Chief Financial Officer to oversee the financial affairs of the agency. The delegation must be in writing, must be for a specific fiscal year, and must be approved by the Department of Finance & Administration.

- E.** It is the responsibility of the Chief Financial Officer to ensure that: 1) an internal control structure exists and is functioning properly. 2) All transactions are recorded daily in the accounting records. 3) All transactions are properly classified in the agency's records. 4) Cash account records are reconciled timely each month. 5) All transactions comply with federal and state law. 6) All expenditures have a public benefit or purpose, are necessary and are consistent with the appropriation, the expenditure authority from the legislature and comply with Section 6-5-3, NMSA 1978, as amended. 7) All accounting systems including subsidiary systems are recording transactions timely, completely, and accurately. 8) All payments to vendors are accurate, timely, and NMCD has certified they are for services rendered or goods received. 9) All information requested by the DFA is provided timely and accurately. 10) All reporting of financial information must be timely, complete and accurate, to NMCD's management and to oversight agencies and entities. 11) The NMCD's annual financial statement audit is completed by the deadlines established by the State Auditor and the audit report includes an unqualified opinion. 12) A budgetary control system is in place and functioning. **[4-4026]**
- F.** The Financial Management Bureau is responsible for the development of fiscal policy and procedures for the Department to ensure compliance with the Department of Finance & Administration. Model Accounting Practices. The Bureau will ensure payments to the oversight agency for Risk, Liability Insurances coverages.
- G.** The Deputy Secretary of Administration shall ensure that a financial management system is created, implemented and maintained by the Financial Management Bureau (FMB) of the ASD to provide information on budget and financial management functions which includes: **[2-CO-1B-05] [4-4027] [4-APPFS-3D-22] [1-CTA-1B-02]**
- Internal controls
  - Petty cash
  - Indemnification
  - Bonding
  - Signature control on checks
  - Offender accounts
  - Use of vouchers
- H.** The Division Directors and Warden of each facility are responsible for complying with fiscal policy, management, and control of budget assigned for the operations of their facility. Management of fiscal operations may be delegated to a designated staff person with the approval of Division Director. **[4-4025] [1-CTA-1B-01] [4-APPFS-3D-22]**


- I.** Division Directors and Wardens shall participate in budget deliberations conducted by the ASD. As needed upon invitation will participate with the next higher level of government. This participation includes request for funds for maintaining the institution's daily operation, financing capital projects and supporting long-range objectives, program development, and additional staff requirements. **[4-4029] 4-APPFS-3D-23] [1-CTA-1B-03] [1-CTA-1B-04]**
- J.** The Secretary of Corrections or Deputy Secretary as authorized is responsible for the preparation of the annual budget, and shall participate in budget planning with the Department of Finance and Administration (DFA), the Governor's Office and the Legislative Finance Committee. **[2-CO-1B-02]**



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David Jablonski, Secretary of Corrections  
New Mexico Corrections Department

12/29/17  
Date

 <b>CD-023101</b>	<b>NEW MEXICO CORRECTIONS DEPARTMENT</b>	
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**AUTHORITY:**

Policy *CD-023100*

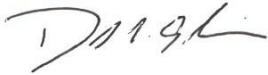
**PROCEDURES:**

- A. In addition to duties outlined in statute, the Deputy Secretary of Administration or designee shall organize the Division into as many units as deemed necessary to provide supportive and responsive administrative services to the Department, as directed by the Secretary of Corrections.
- B. The ASD shall draft appropriate policies and procedures, to govern the accountability for all assets and liabilities. **[4-4034]**
- C. Procedures will be compatible with State statutes and the accounting procedures shall reflect generally accepted accounting principles.
- D. Policies shall be reviewed on an annual basis and revised, as necessary.
- E. The ASD shall provide for an internal control structure for accountability purposes.
- F. The ASD shall ensure that all internal controls are in place and functioning as intended through a regular review process.
  - 1. The ASD shall maintain or facilitate good communications with all divisions and institutions to enable responsible financial management by the Wardens and Division Directors and their designated financial staff.
  - 2. The ASD shall ensure that the Financial Management and Budget Manual of Policies and Procedures is created, distributed and maintained in each institution and Division to provide training and on-site guidance in financial matters. **[4-4040]**
- G. The Deputy Secretary of Administration or designee, shall have overall responsibility for the coordination and preparation of an annual external audit of the Department as directed in 2.2.2 NMAC "The State Auditor's Rule" and may issue directives for audit assistance that shall be complied with by all other divisions of the Department. **[4-4036]**  
**[2-CO-1B-07] [4-APPFS-3D-25] [1-CTA-1B-07]**

**H.** Insurance coverage is statutorily provided by the Risk Management Division (RMD) of the General Services Department for all state agencies and local public bodies under NMAC 1.6.5.1. Additionally, no state agency may procure any kind of insurance coverage other than through the RMD (NMAC 1.6.5.3). All NMCD insurance coverage shall include at a minimum: **[4-4041] [2-CO-1B-11] [1-CTA-1B-09]**

- Worker's compensation
- Civil liability for employees
- Liability for official vehicles
- Public employee blanket bond

**I.** The ASD shall insure that all premiums for insurance coverage are paid timely to the Risk Management Division (RMD) of the General Services Department (GSD) upon receipt of an invoice. The premiums paid are determined by RMD, and are based on insurance reserves. The amount paid may or may not reflect true agency premiums for the type of insurance, since GSD/RMD reserve pools may be used to satisfy the actual insurance cost.



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David Jablonski, Secretary of Corrections  
New Mexico Corrections Department

12/29/17  
Date