

Kansas Administrative Regulations

Department of Corrections

Article 11.—Community Corrections

44-11-121. Fiscal management; required reporting.

(a) Each governing authority shall designate one person to be responsible for all fiscal matters related to the community corrections grant funds received. This person shall comply with generally accepted accounting principles governing the management of county funds and shall provide information to the corrections advisory board and the secretary on a quarterly basis unless the secretary determines the existence of circumstances that warrant a change in frequency of reporting.

(b) Each county receiving grant funds shall submit, by either original or electronic copy to the secretary, all portions of its annual financial audit pertaining to community corrections grant funds, including the report's cover letter and any exceptions applicable to community corrections grant funds, in the manner provided by K.S.A. 75-1124, and amendments thereto, within 60 calendar days after receipt by the county.

(c) All reimbursements maintained from current and prior fiscal years, collected, and expended by a community corrections agency shall be included in the fiscal workbook and the quarterly reconciliation budget report and certification documents.

(d) Within 60 calendar days after the end of each state fiscal year, each community corrections agency shall submit, by either original or electronic copy to the secretary, a plan approved by the corrections advisory board and governing authority for the use of the reimbursements.

(e) (1) If a community corrections agency complies with the requirements in subsections (c) and (d), the agency shall retain its reimbursements and use them in accordance with its approved plan.

(2) If a community corrections agency chooses not to comply with the requirements in subsections (c) and (d), all current reimbursements and those carried over from previous years may be deducted by the secretary from the agency's current or future

allocations. These deductions shall be placed by the secretary in a special fund designated for community corrections.

(3) Agencies, except those that chose not to comply with the requirements in subsections (c) and (d) during the state fiscal year in question, may apply for these special funds to maintain or enhance current funded services or add new services, or support or enhance agency operations, or any combination of these uses.

(Authorized by K.S.A. 75-5294, K.S.A. 75-5296; implementing K.S.A. 75-5296, K.S.A. 75-52,103, K.S.A. 2010 Supp. 75-52,105 and 75-52,111; effective May 1, 1981; amended Feb. 6, 1989; amended May 15, 1989; amended March 5, 1990; amended March 29, 2002; amended Feb. 24, 2012.)

***** Authenticated Kansas Administrative Regulation *****