



GREENVILLE COUNTY
SHERIFF'S OFFICE

GO - 141

GENERAL ORDERS

FISCAL MANAGEMENT

PURPOSE:

To provide for efficient management of financial resources and to insure proper accountability of public funds, a formal procedure for management of fiscal affairs within the Sheriff's Office is essential. This policy relates to budgeting, accounting, and other fiscal control procedures.

**FISCAL MANAGEMENT
RESPONSIBILITY:**

The Sheriff is the chief executive officer of the Sheriff's Office and, as such, has the full responsibility for the fiscal management within this Office. Because of the size and complexity of financial transactions, the Sheriff delegates certain fiscal functions to specified components or positions.

**ADMINISTRATIVE
SERVICES DIVISION:**

The Administrative Services Division is assigned the responsibility of internal budget preparation, accounts maintenance, and payroll documentation. This division maintains a close liaison with county fiscal officers.

BUDGET FUNCTION:

The position of **Financial Manager** is assigned to the Administrative Services Division, with the following responsibilities:

1. Compiles, consolidates and analyzes budgetary requests from all divisions within the Sheriff's Office. Prepares, drafts and finalizes the budget as approved by the Sheriff.
2. Revises accounts according to budget adjustments by county fiscal officers. Provides each division commander with a report of all approved items in their division budget.
3. Prepares quarterly and semi-annual projections on all active accounts. Analyzes all accounts and prepares statements and recommendations for each.

The Financial Manager is a position designated as requiring a baccalaureate degree in business administration, accounting, or a related field from an accredited college, or an equivalent combination of education and experience.

Division commanders submit their budget requests to the Financial Manager. Division budgets contain justifications for every new request, and the cost associated with it. Guidelines, forms, and timetables for preparation and submission of division budgets are provided to division commanders by the Financial Manager prior to development of budget requests.

Division commanders biennially prepare written recommendations for use in the development of their budget. Recommendations are based on their analysis of current positions and workload within their divisions. This analysis may be developed with the assistance of Planning and Research, and determines justification for all personnel staffing and equipment allocations.

ACCOUNTING PROCEDURES:

The Financial Manager is responsible for the following:

1. Maintaining an accounting system that displays initial appropriation for each account, expenditures or encumbrances, and the unencumbered balance. These accounts are balanced monthly against the Online Expense Summary from the County Finance Department. Transactions within an account record the date, requisition number, transaction purpose.
2. All requisitions for budgeted items are reviewed by the Financial Manager to insure correct account listing and fund availability. All requisitions are forwarded to County Purchasing. Once Purchasing cuts a purchase order, that transaction is compared and, if necessary, adjusted against the encumbered amount of the requisition.
3. The requisition and purchase of all supplies and equipment are in accordance with established county policies. All requisitions for equipment include specification to the extent the desired item can be reasonably described by purchasing agents to prospective vendors. This is necessary to support the competitive bidding process. Performance parameters are particularly important to avoid acquisition of low quality equipment. Normally, the Administrative Services Division generates equipment and supply requisitions.
4. Emergency purchasing or rentals are accomplished through coordination with the County Purchasing Department. Justification for emergency acquisition is required. Normally, the Administrative Services Division conducts emergency acquisitions. All requests are to conform to county procedures for emergency purchases.

ACCOUNT DEFICITS - Unforeseen activity may deplete certain accounts prior to their scheduled termination. When this occurs, there are two recognized procedures to correct this situation:

1. Transfer of funds from one operational account into the projected deficit operational account. This is accomplished by the Financial Manager identifying accounts with a projected overage, and requesting a transfer, with the Sheriff's approval, of a fixed amount into the deficit account. The County Finance Department can approve such requests. Normally, only operational accounts are subject to deficit transfer.
2. Supplemental appropriations requests are made to County Council, and require a several weeks long process to gain approval. Such requests are sent to the Public Safety Committee via the County Administrator before proceeding to the Finance Committee and, subsequently, to the full Council for final action. Normally, a transfer of funds is the most efficient means of addressing an account deficit.

CASH ACCOUNTING - Cash accounts are strictly maintained in accordance with internal policy and established County policies and procedures. The Sheriff's Office maintains three cash accounts: Evidence Procurement funds, Petty Cash and Explorer Post funds. Cash accounts are maintained as described:

1. The Financial Manager maintains a record of all cash account fund check requests.
2. The Financial Manager maintains the check number issued from a check request and obtains a signature on the check stub from the person receiving it. These are kept with the requisition record.
3. The person receiving the check is responsible for having it cashed. When this cash money is brought to the appropriate **Cash Fund Custodian**, the bearer is issued a receipt for those funds. The receipt book provides for an original to be issued and retention of the carbon copy.
4. The Cash Fund Custodian maintains a ledger book for all receipts and disbursements. All cash received from requisitioned checks will be entered into the ledger as well as receipted for. This ledger will be balanced with each current transaction and account balances at the end of each month will be verified and initialed.

5. Each evidence procurement transaction is conducted on a source document providing an original and a copy. When a copy is provided to the individual receiving the cash disbursement, he or she is provided with the original. Copies are retained in account files. Each petty cash transaction is conducted using a voucher maintained in Administrative Services. The petty cash original voucher is kept in account files. All approving signatures are obtained prior to any disbursement.
6. The Financial Manager conducts a quarterly audit of each cash account, to include requisitioned checks, account ledger, source documents, and cash on hand. An audit is performed whenever there is a change in personnel who have access to these accounts.
7. The Administrative Assistant assigned to Payroll/Accounting is the sole position responsible for disbursement of petty cash and evidence procurement. Such assignments are entered into account ledger books. Removals are conducted in the same manner.

Sworn personnel assigned as advisors to the Explorer Program is responsible for disbursement of petty cash.

8. Disbursements from cash accounts are solely for the purpose for which the fund was created.
 9. Cash or checks received from fees are receipted, with the original to the payee and retention of the copy. Received funds are deposited as soon as possible with the assigned account or County Treasurer's Office. Receipts from the financial institution or Treasurer's Office are maintained with source documents for the account. A ledger book is maintained on receipt of fees.
 10. Reimbursements from employees for unexpended travel fees and lost or damaged equipment are made directly to the County Treasurer's Office. The receipt from the Treasurer's Office is placed into the Financial Manager's account records.
 11. The Sheriff or designee must approve expenditures in excess of the following amounts:
 - 1) Petty Cash - \$200
 - 2) Explorer Post - \$500
 - 3) Evidence Procurement - \$1000
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12. Annually, the Sheriff's Office submits its fiscal activities to an audit. This audit is performed in accordance with established County procedures for audits, and may be performed by either the County Internal Auditor or an external audit firm.

**INVENTORY
CONTROL:**

All capital assets (items purchased at \$5,000 or greater) acquired by the Sheriff's Office are assigned property control numbers and properly accounted for. Capital equipment is inventoried on an annual basis, and records maintained on each item's assigned location. Internal audits are conducted to determine the accuracy of the inventory and to determine accuracy in comparison to the County assets listing. Discrepancies are resolved through liaison with the County's Assets Control Officer. Assets control is the function of the Administrative Services Division.

Non-capital equipment is issued to components or individuals. A control document is assigned to each individual, and every item of equipment issued to him or her is recorded. Each individual is responsible for accounting for property assigned to him or her. Property control is the responsibility of the Administrative Services Division.

**PERSONNEL
TRANSACTIONS
AND PAYROLL:**

The Administrative Services Division is responsible for maintaining a record of all personnel transactions to ensure all positions, filled or vacant, are in accordance with current budget authorizations. Each position is assigned a budget code number. When a vacancy occurs, the position or budget code must be vacated before a new person can be assigned to it. Annually, County Council approves budget codes or classification titles.

All personnel transfers, hires, terminations, promotions or demotions are recorded in the Administrative Services Division.

Payroll information is submitted from all divisions to the Administrative Services Division for processing on to County Payroll. Rate of pay, hours worked, overtime vouchers, authorized leave and lost time are closely scrutinized for accuracy. The **Payroll Accountant** in Administrative Services is responsible for these payroll activities.

Copies of payroll records are maintained on file prior to submission to Payroll for payment. All overtime payments are closely monitored and the Financial Manager makes quarterly projections on the overtime account.



Hobart Lewis, Sheriff