

CHAPTER 80

FINANCE

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CHAPTER 80

FINANCE

I. PURPOSE

The purpose of this directive is to identify authority and responsibility for fiscal management of the agency and to establish guidelines for budgeting, accounting, and fiscal control procedures.

II. DISCUSSION

In the Sheriff's administration of the Agency, as with all public offices, there must be unquestionable evidence, protected by the concept of checks and balances, that the vested public trust is not violated. To this end, financial accounts and records must clearly and unquestionably show that:

- ◆ The Sheriff is properly managing the financial affairs of the office;
- ◆ The fidelity of all employees handling public funds is safeguarded;
- ◆ All applicable administrative rules and statutory provisions are carefully and fully complied with;
- ◆ All public records are available for public and official inspection, as required by law.

The Sheriff is the Chief Executive Officer, having the authority and responsibility for the fiscal management of the agency, as defined in Chapter 30.49 of the Florida State Statutes. The overall authority and responsibility of the Sheriff's Office fiscal management function and centralized purchasing system rests with the Director of Finance.

The Finance Department is responsible for providing financial services including financial accounting and reporting, payroll, accounts payable disbursements, cash and investment management, budgeting, purchasing, and special financial and policy analyzes.

III. POLICY AND PROCEDURES

A. Fiscal Management Responsibility

1. The Sheriff is solely responsible for the control, operation, and administration of his agency. This includes management control of the operating budget and other fiscal affairs attendant to agency operations.
2. Due to the size, complexity, and volume of the fiscal management function, responsibility for management of Sheriff's Office fiscal affairs is delegated to the Office of the Bureau Chief and through him to the Director of Finance.
3. The Director of Finance shall possess at a minimum, a Baccalaureate degree in Accounting, Business Administration or a related field from an accredited university or have ten (10) years of financial management experience.

B. Budget

The budget is perhaps the single most valuable document for assisting the Sheriff in meeting the growing service demands of the community. Therefore, it shall receive careful thought and preparation in its development. Planning for delivery of services shall center on the development of goals and performance objectives which lead to end results or service levels to be

accomplished. Careful attention must be given to the identification of specific performance objectives and service levels and to relate budget requests to those objectives.

1. Budget Preparation and Participation

a. The Sheriff's fiscal year is the period October 1 – September 30. Preparation of the next fiscal year budget begins in March to provide adequate time for a well prepared budget request. Steps involved in budget preparation are as follows:

- 1) The budget shall be submitted to the County's Office of Management and Budget shall by June 1st. The Office of Management and Budget shall provide a timetable for the meetings/workshops/hearings regarding the annual budget.
- 2) The Director of Finance shall distribute a budget worksheet outlining the current year's budget and a proposed budget for the next fiscal year. A memorandum outlining instructions and guidance to the Commanders/Directors is also included. These are distributed by the last day of March.
- 3) To insure broadest appropriate participation in the budget preparation process, the Division/Sector Commanders/Directors are requested to review the budget worksheets and to submit their own budget proposals.
- 4) Commanders/Directors shall prepare their budget proposals based on analysis/evaluation of performance and goal attainment to insure adequate levels of service to the community rather than a fixed "target" or percentage increase. When possible, program expansions should be offset by reductions in other programs that have proven marginal.

2. Budget Review, Submission and Approval

The Director of Finance shall schedule such meetings with the commanders/directors and staff as may be necessary to finalize the preliminary budget and insure its submission to the Board of County Commissioners (BOCC) in a timely manner.

3. Budget Appropriations

a. One-twelfth (1/12) of the approved budget shall be requisitioned from the Board of County Commissioners each month, with the exception of January when one-sixth (1/6) may be requisitioned resulting in no requisition in September. The requisitioned amount shall be deposited in the Sheriff's general fund bank account.

b. Unexpended budget appropriations shall be refunded to the Board of County Commissioners by October 31st, following the end of the fiscal year.

C. Position Control

1. The Human Resources Office maintains a position control list/board that is based upon positions authorized in the budget. The following procedures shall be used to control the number and type of agency positions that are filled and vacant at any time. This will ensure that persons on the payroll are legally employed and that positions are in accordance with budget authorizations.

2. Upon receipt of the authorized budgeted positions list, it shall be reviewed by Human Resources to ensure that:
 - a. The position board is in agreement with the list
 - b. Any discrepancies are verified and corrected
 - c. The board is updated by adding and deleting personnel changes.
3. Upon request for the filling of vacancies, the Human Resources Director shall review the list for verification that the vacancy exists.
4. At no time may a new employee be hired if there is no authorized budgeted vacancy unless approved by the Sheriff.

D. Emergency Appropriations and Fund Transfers

1. Emergency appropriations occur when significant, non-budgeted expenditures are required. When possible, these expenditures will be made using the existing budgeted funds. However, if unable to do so, a request for an additional appropriation shall be presented to the Board of County Commissioners.
2. Transfers of appropriated funds may be made within personnel services, operating and capital expenses by the Director of Finance. Transfer of funds between personnel services, operating and capital expenses may only be made with the approval of the Monroe County BOCC.

E. Accounting

1. All maintenance of accounts and records shall be in accordance with generally accepted accounting principles and applicable laws, and shall be in sufficient detail to permit an annual audit.
2. The accounting system is programmed with American Fundware software, which incorporates a system of internal accounting controls. Such controls have been designed and are continually being reevaluated to provide assurance regarding:
 - a. The safeguarding of assets against loss from unauthorized use or disposition.
 - b. The reliability of financial records for preparing financial statements and monitoring accountability for assets.
 - c. Monitoring of expenditures so as not to exceed the budget.
3. Reports
 - a. The financial accounting system routinely provides automated monthly status reports and other unscheduled reports as may be requested from the general database.
 - b. Monthly status reports include at least the following:
 - 1) Initial appropriation for each account
 - 2) Expenditures and encumbrances made during the period
 - 3) Expenditures year-to-date
 - 4) Unencumbered balance
 - 5) Year-to-date variance to budget
 - c. Each appropriation and expenditure is minimally classified as to fund, organizational component, activity, object and program.

- d. Additionally, the Director of Finance will provide the Bureau Chief with a monthly budget analysis report that reflects the amount of budget remaining by division, function, object and fund.
- e. An annual budget report shall be prepared detailing fiscal year results of actual expenditures compared to budget. This report shall be forwarded to the Florida State Comptroller and to the Monroe County Clerk of the Circuit Court by October 31st.

F. Accounting Policies and Procedures Manual

1. An Accounting Policies and Procedures Manual shall be maintained by the Director of Finance. The manual shall outline the duties of each position in the Finance Department and indicate the flow of work between its members by means of charts, graphs, examples, and narratives. Included in the manual will be an updated listing regarding employees, chart of accounts and departments, blanket purchase orders, storeroom catalog, purchasing policy, petty cash procedures, and travel voucher procedures. The accounting policies and procedures shall be in accordance with generally accepted accounting principles.
2. Each member of the Finance Department shall receive a copy of the manual and any revisions made thereto. It is the responsibility of the member to become familiar with the manual and to comply with its provisions.

G. Internal Monitoring

In order to provide continuous and timely monitoring of the Agency's fiscal activities and insure that established internal control procedures are being administered effectively, all Commanders/Directors/Supervisors shall execute strict control over all passwords assigned to members, the assignment of office keys, and restricting access to the workplace to only authorized individuals.

H. Internal Audits

1. Internal audit is an ongoing function of the Finance Department. The Director of Finance shall, as an adjunct to the aforesaid, perform his own reconciliation closeout and audit of the Agency's fiscal activity.
2. At least quarterly, the Assistant Director of Finance, or designee, shall conduct an internal audit of funds, receipts and deposits. In addition, the Assistant Director of Finance shall prepare general ledger account analysis/ reconciliation on a monthly basis for all funds.
3. There shall be a physical inventory taken annually of all property. The Finance Department shall go on-site to inspect and compare property to the inventory records maintained by the Finance Department.

I. Collecting, Safeguarding and Disbursing Cash

All financial transactions relating to the operating budget are performed as a function of the Finance Department by means of the purchasing/disbursement process. All requests for goods and services must be channeled through this department and all fiscal control procedures and accountability are conducted here. The agency's on-line financial management system provides monitoring of all budget related items and appropriations of organizational levels.

1. Legal Process Fees

- a. Florida law requires the Sheriff to charge fees for certain administrative services of his office. The Support Services Division, Civil Section is responsible for the collections, safeguarding, and disbursement of funds relating to the serving of subpoena and execution of levy's in accordance with State and County regulations. All monies received under this program shall be recorded in a separate revenue fund and deposited into a separate bank account.
- b. All members of the Civil Section are authorized to collect cash and/or checks.
- c. All funds shall be balanced daily by the Civil Supervisor, or designee. A copy of the check, receipt, and deposit slip shall be forwarded to the Finance Department. The Finance Department shall enter the receipts into the computer.
- d. All funds shall be deposited daily by the Civil Section.
- e. At the end of the month, the subpoena fees, plus all interest earned in the account shall be remitted to the Board of County Commissioners. The Levy accounts shall be maintained until the court case is closed, at which time the levy's shall be refunded, less expenses.

2. Technical Service Fees

- a. Fees collected by the Agency for services relating to fingerprinting, photography, copies for videos, etc. shall be collected, reconciled, and transmitted to the Finance Department.
- b. Monies shall be balanced against receipts daily.
- c. Monies shall be stored in a secured area and brought to the Finance Department at least 3 times a week.
- d. Each unit supervisor shall be responsible and held accountable for the safeguarding of all monies.

3. Petty Cash Fund

- a. Petty cash funds shall be assigned to designated personnel throughout the Sheriff's Office for the purchase of incidental items under \$50.00 in total when needed on an immediate basis. The Director of Finance shall approve a request to establish a petty cash fund and the amount of the particular fund. For purchases over \$50.00, a properly approved purchase requisition shall be completed and submitted through the normal purchasing process.
- b. Petty cash funds have been approved for the following departments:
 - 1) Property Departments
 - 2) Headquarters
 - 3) Key West Detention Center
 - 4) Cudjoe Key
 - 5) Key Vaca Station
 - 6) Key Vaca Detention Center
 - 7) Special Investigations
 - 8) Plantation Key
 - 9) Plantation Key Detention Center
 - 10) HIDTA – Puerto Rico
 - 11) HIDTA – Monroe County
 - 12) Victim Advocates
 - 13) Islamorada Station
 - 14) Civil Division

- c. Prior to purchase, a petty cash receipt form shall be completed for the item needed and the amount required. The purchaser's supervisor must approve.
- d. The approved receipt form is then given to the petty cash custodian. The requestor and the custodian will sign the form when the cash is transferred. The custodian will retain the receipt form.
- e. After the purchase, the requestor returns the purchase receipts and excess cash to the custodian, who staples the purchase receipts to the petty cash receipt form, and notes on the petty cash form the excess cash returned. If additional cash is needed, the custodian will reimburse the requestor and note it on the petty cash receipt form, which is then signed by the requestor.
- f. Sales tax is not reimbursable. It is the duty of the petty cash custodian to deduct any sales tax, before reimbursement is made.
- g. The custodian will record the transaction on the Petty Cash Log noting the date, item purchased, amount, and balance remaining.
- h. As needed, the custodian will submit a request for replenishment of the petty cash fund. A copy of the log, along with the original receipts and petty cash receipts, is to be submitted to the Finance Office for reimbursement. The Finance Office will process a check made payable to the custodian.
- i. Periodic audits of the petty cash fund will be performed by the Director of Finance, or designee.

J. Disbursing Cash

- 1. The Florida Prompt Payment Act provides for the prompt payment by government entities to vendors for goods or services received. Unless otherwise stated in the terms of the agreement, contract or purchase order, the agency shall make payment within 45 days from the date on which a proper invoice is received.
- 2. The invoice will contain the following minimum information:
 - a. Name of vendor
 - b. Mailing address of vendor
 - c. Date
 - d. Agency purchase order number
 - e. Vendor's invoice number
 - f. For invoices for the purchase of materials:
 - 1) Item description
 - 2) Quantity purchased
 - 3) Unit price
 - 4) Total price per item
 - 5) Total invoice amount
 - g. For invoices for the purchase of services:
 - 1) Description of services performed
 - 2) Date(s) services were performed
 - 3) Billing method for services performed
 - 4) Itemization of other direct reimbursable costs

3. The Finance Assistant-Accounts Payable shall ensure that prices, quantities, and materials/services listed on the invoice match the completed receiver (blue) copy of the purchase order, the prices on the yellow copy of the purchase order, and the shipping documents. Discrepancies shall be resolved prior to processing for payment. In the case of Blanket Purchase Orders and contracts, the Finance Assistant shall verify that the invoiced items/services represent valid requirements of the agency, and that the proper approval is present.
4. The Finance Assistant-Accounts Payable shall ensure that invoices do not represent a duplicate payment prior to processing for payment. The Cash Requirements Report shall also be reviewed for identified possible duplicate payments.
5. The following positions are authorized to sign checks for the Monroe County Sheriff's Office:
 - a. Sheriff
 - b. Undersheriff
 - c. Legal Counsel
 - d. Bureau Chief
 - e. Director of Finance.

6. Sheriff shall sign as a single signature. Two signatures are required otherwise. A facsimile signature of the Sheriff is maintained in the Finance Department, and used in conjunction with the check signing machine.

7. The Sheriff authorizes the following positions to disburse cash as indicated.

- a. Finance Director or Designee – up to \$1,000
- b. Undersheriff & Chief Bureau of Administration – up to \$10,000.
- c. Sheriff – approval required for any amounts over \$10,000.

K. Tuition Reimbursement

1. Upon completion of a class, the member shall send the following items to the Finance Department:
 - a. Receipt for the tuition paid
 - b. Copies of grants/other funds received by the member for tuition
 - c. Copy of the official report card or transcript
 - d. Tuition Reimbursement Forms (2).

Reimbursement for tuition and other expenses will be made in accordance with the provisions of Chapter 56.

L. Purchasing

1. The Director of Finance is responsible for the administration of the agency's purchasing activities. The procurement or purchase of all agency supplies and equipment shall be in accordance with these policies. There are no statutory requirements mandating competitive bids. However, the Florida Sheriff's Association strongly recommends bids be used to obtain the lowest reasonable cost to protect public interest.
2. A system of authorization and approval is an important element of internal budgetary control that must be applied to all purchasing transactions. All requests for the purchase of materials or services shall be properly approved prior to the issuance of a purchase order or other means

of a written contract. All purchases shall be made by the Purchasing Agent, or designee, except where obligational authority has been delegated to others by the Sheriff. The Purchasing Agent is the only person authorized to open a credit account with a vendor.

3. Employees engaged in the purchasing shall be free of interest or relationships which are actually or potentially detrimental to the best interest of the agency and shall not engage or participate in any commercial transactions involving the agency in which they have an undisclosed financial interest.
4. All agency employees are prohibited from engaging directly or indirectly in business with the agency. All employees must avoid the appearance of impropriety or conflict of interest and must comply with applicable law.
5. The Monroe County Sheriff's Office is exempt from Florida Sales & Use Tax.
 - a. The Purchasing Agent shall send a copy of the tax exempt certificate with the order when a vendor is used for the first time. The Finance Assistant – Accounts Payable shall disregard and not pay Florida Sales & Use Tax when it appears on invoices.
 - b. Upon receipt of a new tax exempt certificate, the Finance Department shall make copies and distribute the copies to key people throughout the Agency. These key people shall make the certificate available to employees/vendors as needed.
 - c. Sales tax shall not be included in an employee's reimbursement, whether the reimbursement is by petty cash or an operating check. Employees shall obtain a tax exempt certificate and shall present it at time of purchase in order to avoid paying sales & use tax.
6. Price Quotations and Competitive Selection
 - a. Purchases made under the following circumstances are exempt from competitive selection procedures:
 - 1) Emergencies
 - 2) Single source products
 - 3) Products available through existing contracts, purchase agreements or contracts executed by other units of government which contain authority for local use (i.e., state contracts or GSA contracts).
 - 4) Acquisition on terms identical or better than those contained in a written contract secured by another unit of state or local government after a competitive procurement process completed no more than one year prior to purchase by the agency.
 - 5) "Follow-on" contracts, where a new contract is made with a contractor who has previously provided goods or services to the agency and a subsequent contract permits the continued development or production of a major system or specialized equipment, and conducting a competitive procurement procedure is likely to result in duplication of cost not expected to be recovered through competition, or unacceptable delays in fulfilling the agency's needs.
 - b. The agency has established the following thresholds that require competitive bids based on the estimated cost of an item and/or the quantity of items to be purchased.
 - c. Less than \$4,000 for aggregate purchase of like-kind items: Bids not required.
 - 1) Bids for Purchases:
 - a) Between \$4,000 - \$7,000: Requisitioning personnel, with the assistance of the Purchasing Agent, will obtain at least (2) telephone or in-person price quotes.

Documentation shall be attached to the purchase requisition and purchase order. The lower of the two will be selected, absent unusual circumstances which must be documented.

- b) Between \$7,001 - \$10,000: Requisitioning personnel, with the assistance of the Purchasing Agent, will obtain at least (2) written quotes. The solicitation may be requested in writing, by telephone or in person. All quotes shall be attached to the purchase requisition and purchase order. The lower of the two will be selected, absent unusual circumstances which must be documented.
- c) Greater than \$10,000: Any purchase of or contract for goods or services costing more than \$10,000 during any fiscal year shall be made only after a competitive procurement process has been conducted. A Commander or Director in needs of goods or services exceeding this cost threshold will notify the General Counsel, and Director of Finance. The Commander or Director shall meet with the Director of Finance and General Counsel to plan a competitive procurement process designed to produce the best value for the agency. No contract for goods and services costing more than \$10,000 during any fiscal year shall be entered into by the agency without approval of the Sheriff, General Counsel, and Director of Finance

7. Purchase Requisitions

- a. The purchase requisition serves to notify the Purchasing Agent of the specific material or services to be purchased. In addition, the properly approved requisition provides the authority to charge a specific account and allows for verification that sufficient funds are available in the account specified. All purchases, except those covered by Blanket Purchase Orders or Approved Recurring Expenditure Listing, must be documented on a requisition form. Requisitions are to be coded to indicate the department and sub-account expense number.
- b. The Sheriff has established price thresholds that authorize agency personnel at specific levels of command to approve purchase requisitions for issuance of purchase orders.
- c. The thresholds for approval of requisitions are as follows:
 - 1) The Bureau Chief and Correction Major will approve purchase requisitions as follows:
 - a) Single item with a unit cost greater than \$1,000
 - b) Multiple items/quantities with a total cost greater than \$2,500
 - 2) Sector Commanders/Directors will approve purchase requisitions as follows:
 - a) Single item with a unit cost less than \$1,000
 - b) Multiple items/quantities with a total cost less than \$2,500
- d. Purchase requisitions must have the appropriate approval per the above thresholds prior to the issuance of a purchase order. Requisitions are not to be subdivided to avoid quotation/bid requirements or approval thresholds.

8. Sole Source Purchase

- a. The purchase of materials or services from a single source may be exempt from competitive price quotations or bids when written documentation is received from the District Commander/Director. The request shall set forth the reasons why this is the only item that will fulfill the need and why a sole source should be utilized for this purchase. This written documentation is to be submitted to the Purchasing Agent.

9. Contracts – Financial

- a. All contracts, prior to approval, are to be reviewed by Risk Management, General Counsel, the Finance Director and the Commander. Contracts obligating the Sheriff in the disbursement or receipt of funds shall be forwarded to and maintained by the Finance Department. Copies of all fiscally related signed contracts shall be forwarded to the Legal Department.

10. Criteria for Selection of Vendors and Bidders

- a. The selection of vendors and bidders is the responsibility of the Purchasing Agent, which requires the consideration of several factors. The Agent will endeavor to place orders with regard to the dependability and service record of the vendor, the nature of the guarantee and warranty of the product, price, quality, and availability of delivery.
- b. Local preference may be given to Monroe County vendors in accordance with this directive.
- c. The Purchasing Agent shall use his/her best efforts to ensure that Minority and Women Businesses shall have an equitable opportunity to participate in the agency's purchasing process, and that no business shall be excluded from participation in, denied benefits or, or otherwise discriminated against in connection with the award and performance of any purchase order or contract with the agency on the grounds of race, creed, sex, age, national origin, or physical impairment.

11. Purchase Orders

- a. The standard document utilized by the agency when placing an order for materials or services is a purchase order, issued by the Purchasing Agent upon receipt of a properly prepared and approved purchase requisition.
 - 1) The purchase requisition shall be completed in its entirety, indicating such information as the vendor, the item count and description, the ordering department and sub-account code.
 - 2) A separate requisition is required for each vendor.
 - 3) Storeroom items and outside vendor items require separate requisitions.
- b. The purchase order states in specific terms and conditions the purchase and sales agreement between the agency and the vendor.
 - 1) Any verbal order communicated to a vendor from agency personnel shall be accompanied by a purchase order number issued by the Purchasing Agent.
 - 2) The verbal order shall be followed by a written confirming purchase order.
 - 3) Agency personnel shall not obtain material or services prior to the issuance of a purchase order.
- c. Once prepared, the Director of Finance shall review the purchase order and attached purchase requisition for appropriate approval, account coding, reasonableness and cost. The purchase order is returned to the Purchasing Agent who will distributed it as follows:
 - 1) Original – vendor
 - 2) Yellow – Accounts Payable
 - 3) Pink-Purchasing

- 4) Blue-Receiving
- 5) White-Requestor's

- d. When the materials are received/the services performed, the requestor must indicate on the blue copy the date received, quantities received and approving signature. The blue copy, along with packing slips, etc. are then sent to the Finance Assistant - Accounts Payable.
- e. The Purchasing Agent shall conduct a monthly review of all pending/open purchase orders, determine the cause for incompleteness, and take appropriate action to resolve completion/cancellation of the purchase order.

12. Immediate / Emergency Operational Purchases

- a. Commanders/Directors are authorized to effect the purchase of materials or services without the issuance of a purchase order when an immediate operational need exists that could not be anticipated. These circumstances may be broadly defined as those which involve the following:
 - 1) Maintenance of public health, safety and welfare
 - 2) Protection of public and private property
 - 3) The surveillance or investigation of unlawful activities and the apprehension, transport, or interrogation of the persons involved.
- b. Upon receipt of the materials or services, the Commander/Director will attach the vendor invoice to a purchase requisition, along with an explanation of the emergency, and forward it to the Finance Assistant-Accounts Payable.

13. Credit Card Purchases

- a. Commercial credit cards are furnished at various times to employees for the purchase of specific items and are assigned to departments who have established an ongoing need for the purchase of items.
- b. Credit cards are to be utilized for the purchase of items needed in the performance of official duties only and must not be utilized for the purchase of personal items.
- c. Receipts for credit card purchases are to be marked with the department to be charged for the expense, and submitted to the Commander/Director for approval.
- d. The marked and approved receipt, or credit receipt, is then forwarded to the Finance Assistant-Accounts Payable.
- e. The Finance-Assistant – Accounts Payable is to match the receipt to the charge on the credit card statement. A charge on the credit card statement is not to be paid without a marked approved receipt from the department.

M. Gifts and Gratuities

- 1. All employees shall adhere to the following standards concerning the acceptance of gifts and gratuities:
 - a. No employee shall accept gifts, personal loans, or other special considerations from an individual or business organization doing business with the agency.
 - b. No employee shall become obligated to any vendor or conduct any agency transaction from which they may personally benefit.

- c. Any employee who is offered or receives such a gift or payment from a vendor shall refuse, return it to the giver in a tactful manner, and document the incident to his/her supervisor.

N. Independent Audit

1. An annual audit by an independent certified public accounting firm retained by the County shall be conducted of the agency's fiscal activities.
2. During the audit, the Finance Department shall provide adequate working space and assist the auditors with requests for information during their examination.
3. The Director of Finance shall respond to comments addressed in the Independent Auditor's Management Letter.

O. Cash Collections and Receipts

1. The Monroe County Sheriff's Office collects monies from the public for a variety of services including posting of jail bonds, photocopy and fingerprinting charges, meal tickets, and inmate funds. Designated personnel, or their designees, of the following agency components are authorized to collect cash and issue receipts:
 - a. Substations
 - b. Jail
 - c. Jail Records
 - d. Central Records
 - e. Support Services
 - f. Civil
 - g. Property/Evidence
 - h. Finance Department
 - i. **Special Operations**

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2. In all areas, pre-numbered receipts shall be used for all cash collections. All receipts are to be accounted for, including voids.
3. It is the responsibility of those persons authorized to accept monies to provide the payor with a receipt documenting the transaction. MCSO has two approved receipt form books:
 - a. Cash Appearance Bond Receipts – used for the posting of jail bonds
 - b. Standard Cash Receipts – used for all other receipts
4. Each receipt has an original and two copies, and are distributed as follows:
 - a. White original is given to the customer
 - b. Yellow copy is attached to the bank deposit slip
 - c. Pink copy remains in the receipt book as the permanent record.
5. Voided receipts are to be marked "VOID" and handled in the same manner except the white copy can be disposed of. Completed receipt books shall be delivered to the Finance Department.
6. All cash receipts shall be reconciled to the bank deposit prior to being delivered to the Finance Department.
 - a. Deposits are to be made on a timely basis. It is the responsibility of the funds custodian to secure all monies in a locked cabinet until the deposit is made.

- b. Upon deposit, the deposit slip shall be attached to the receipt pink copies, and the documents shall be sent to the Finance Department.
- 7. Upon receipt in the Finance Department, an audit of the deposit information will be performed. This audit shall include the following:
 - a. Balancing the deposit total to the sum of the receipts
 - b. Accounting for all of the receipt numbers
 - c. Verifying the timeliness of the deposit
- 8. Overages and shortages shall be investigated by the Finance Director, and if material, reported through an incident report to the Inspector General.

P. Cash Investment Guidelines

- 1. These investment guidelines apply to all surplus funds held by or for the benefit of the Monroe County Sheriff's Office. Investments of the Monroe County Sheriff's Office are subject to Section 219.075, Florida Statutes, and Section 218.415(15), Florida Statutes.
- 2. Investment Objectives:
 - a. The Sheriff's Office shall strive to achieve with each investment opportunity, the following objectives:
 - 1) Safety - Safety of capital is regarded as the highest priority in the handling of investments for the Monroe County Sheriff's Office.
 - 2) Liquidity – The Sheriff's Office investment portfolio will provide sufficient liquidity so that funds are available for timely satisfaction of financial obligations.

Investment Income – The Sheriff's Office will strive to optimize return on investments within the restraints of safety and liquidity.

- 3. Authorized Investments:
 - a. The Monroe County Sheriff's Office has elected to conduct investment activities within the guidelines of s.218.415(15), F.S., "Alternative Investment Guidelines". Therefore, the Sheriff's Office may invest in the following instruments, subject to the limitations of s. 218.415(15), F.S.:
 - 1) The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Inter-local Cooperation Act as provided in s.163.01, F.S..
 - 2) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
 - 3) Savings accounts in state-certified qualified public depositories, as defined in s.280.02, F.S. (Section 280.02(15), F.S., defines "Quality Public Depository" as any bank or savings association organized and existing under the laws of this state and any bank or savings association organized under the laws of the United States that has its principle place of business in this state or has a branch office which is authorized under the laws of this state or of the United States to receive deposits in

this state, that meets all of the requirements of this chapter, and that has been designated by the Treasurer as a qualified public depository).

- 4) Certificates of deposit in state-certified qualified public depositories, as defined in s. 280.02, F.S.
- 5) Direct obligations of the U.S. Treasury (Examples: U.S. Treasury Bills, Notes, Bonds).
- 6) Federal agencies and instrumentalities (Examples: Bonds, Notes and discount notes of the Federal Home Loan Mortgage Association, Federal National Mortgage Association, Federal Farm Credit and Student Loan Marketing Association).

Q. Payroll Management

The Finance Assistant-Payroll, under the supervision of the Finance Coordinator shall ensure that all payroll documentation is properly completed prior to processing.

1. Payroll documentation shall include the time sheet and other documentation from the Human Resources Department concerning a person's pay status.
2. The time sheet shall be signed by the agency member and the member's supervisor. The supervisor is to review the time sheet for accuracy and completeness.
3. The method used to calculate a member's time to be paid shall be in accordance with Chapter 9 of the General Operations Manual.
4. Copies of all payroll records and documentation shall be maintained by the Finance Assistant-Payroll.

R. Inventory / Property Management

The Inventory Manager, under the direction of the Director of Finance, is responsible for maintaining accurate records on the Supplies Inventory, the Fleet Inventory, and the Fixed Asset Property Inventory. Each Commander is responsible for the accountability, maintenance, safe operation, proper utilization and safekeeping of all property assigned their respective divisions.

1. Supplies Inventory

- a. An inventory of supplies is to be maintained to meet the day-to-day operational needs of the agency. The inventory items are to be maintained at levels that are appropriate and determined by usage and delivery time requirements. The supply inventory is to be maintained in a safe and secure site. The supply inventory shall include all uniforms required to be worn by the agency.
- b. Records of the inventory will be maintained on software that will provide current period and historical information regarding receipts, distributions, quantities and cost. On a monthly basis, random counts of inventory items shall be made and compared to the computer calculated count. Discrepancies are to be investigated and a report of findings sent to the Director of Finance.
- c. The supply officer shall receive supplies and equipment delivered for the agency, shall inspect the items for satisfactory condition, and ensure that the items are reflected on the shipping/packing document. Any discrepancies are to be noted on the shipping/packing document or purchase order (blue copy), and both documents are sent to the Finance Assistant-Accounts Payable. If delivery is made to another location, the authorized division personnel will perform this same procedure. The supply officer shall periodically review the

- d. To order supplies from the storeroom, a purchase requisition shall be completed, approved by the appropriate Commander/Director, and sent to the supply officer. The supply officer will distribute the ordered items, if available, along with a copy of the requisition. If an item is temporarily not in stock, the item will be marked through on the requisition and marked "re-order." If a different quantity is distributed, the ordered quantity will be marked through, and the quantity distributed will be indicated.
- e. Once the new hire standard issue has been made, uniform replacement items shall be issued only on an exchange basis, except when justification is made in writing and attached to the requisition.
- f. When an item on the requisition is not in stock, the requisitioner will be notified. The requisitioner shall re-order the item at a later date.
- g. A minimum stock level shall be determined for each item, based on usage and delivery time. The Fleet/Inventory Manager shall determine these levels, making adjustments for policies outlined in the Corrections Policy Manual.
- h. A monthly report of the cost of distributions to agency departments shall be prepared and forwarded to the Finance Department no later than the fifth working day of the next month for entry into the general ledger. The cost used is the latest price paid for the item.

2. Fleet Inventory

- a. An inventory of the fleet shall be maintained by the Finance Assistant-Fixed Assets, as well as by the Fleet/Inventory Manager. The inventory maintained by the Finance Assistant is minimal in that it contains the date acquired, make, and cost, and is part of the inventory for the entire agency. The Fleet/Inventory Manager shall maintain additional information such as the unit number, department, and to whom the vehicle is assigned.
- b. It is the responsibility of the Fleet/Inventory Manager to ensure the operational readiness of the vehicle and motorcycle fleet. To this end, the Manager is to order, receive, and outfit new vehicles, as well as have the vehicles titled and registered. The Fleet/Inventory Manager decides which vehicles are to be recycled, and which vehicles are to come off the road and be disposed.
- c. All problems with vehicles are to be reported to the Fleet/Inventory Manager, who is to make the appropriate recommendation regarding correcting the problem, and to follow up to ensure that the problem is corrected in a timely manner and at a reasonable cost. In evaluating the decision to make the repair, the Fleet/Inventory Manager shall take into account the current value of the vehicle. Repairs are not to be made without the approval of the Fleet/Inventory Manager.
- d. Records shall be maintained so as to provide a history of repairs for each vehicle.

3. Fixed Asset Property Inventory

- a. An inventory of all property with a value of **\$1,000** and a useful life expectancy of over one year shall be maintained by the Finance Assistant-Fixed Assets. Additionally, a separate inventory of equipment assigned to agency members shall be maintained.
- b. The Finance Assistant-Fixed Assets is responsible for identifying items to be included in the inventories, assigning the item an inventory number, ensuring the inventory number tag is

placed on the item, recording the items in the correct inventory with all identifying information, and maintaining documentation on the acquisition.

- c. The Commanders/Directors shall be responsible for all inventory assigned to their division/department and shall be informed when physical inventories are conducted. Results of the physical inventories shall be disclosed to them.
- d. The Finance Assistant-Fixed Assets shall conduct on an annual basis a physical inspection of the inventory of items over **\$1,000**. The inspection shall include identifying all items recorded in the inventory, listing and tagging items present but not on the inventory listing, and noting items on the inventory listing that are not located. Items that are not located are to be marked as "Unlocated" on the inventory listing. A listing of all unlocated items shall be provided to the appropriate Commander for further action. The Commander shall initiate a search for the items, notifying the Finance Assistant-Fixed Assets of the results. After two years of being "Unlocated", the item shall be reported on the monthly disposal report.
- e. The Commanders/Directors shall request in writing to the Finance Assistant-Fixed Assets that an item be disposed of and the reason for the disposal. The property tag is to accompany the notification.
- f. The Finance Assistant-Fixed Assets shall maintain inventory records for each member of the Agency that has received property that is personal in nature. This would include guns, vests, computers, radios, etc. This inventory is to be verified and updated on an annual basis.
- g. Each month, the Finance Assistant-Fixed Assets shall prepare a disposal report that lists all items that are to be removed from the inventory. This report shall be reviewed and approved by the Director of Finance, Bureau Of Administration Chief and Sheriff. Once the request **is approved** the items shall be removed from the inventory, and the Commander/Director notified that the requested items can be disposed.

(Effective 9-13-2006)

- h. The Finance Assistant-Fixed Assets shall reconcile the fixed asset inventory listing to the general ledger, on a monthly and a year-to-date basis. This reconciliation shall be reviewed and approved by the Director of Finance.

4. Operational Readiness of Inventory Items

- a. All issued items are to be maintained in operation ready conditions at all times.
 - 1) Items in the custody of individual officers: it is the officer's responsibility to maintain, through routine care, maintenance or repair those items in a operational ready condition.
 - 2) Items issued to a Sector/Department or returned by an individual officer upon transfer or separation from that Sector/Department the Lieutenant/Director is responsible for maintaining, through routine care, maintenance or repair, those items in a operational ready condition.
 - 3) Items that are maintained in central supply it is the responsibility of the Inventory/Fleet Manager to maintain, through routine care, maintenance or repair those items in a operational ready condition.
- b. The Commander of each respective component shall on a monthly basis conduct an inspection to ensure all items are in operational ready condition.

S. Travel Reimbursement

Under the authority granted the Sheriff by Section 112.061, Fla. Stat., regarding per diem and travel expenses of public officers, employees, and authorized persons. Any agency member traveling on official business shall have certain enumerated travel expenses reimbursed or paid in advance on his/her behalf.

1. Class of Travel

a. For reimbursement purposes, the classes of travel are as follows:

- 1) Class A: Continuous travel of 24 hours or more away from permanently assigned office.
- 2) Class B: Continuous travel of less than 24 hours which involves overnight absence from permanently assigned office.
- 3) Class C: Travel for short/day trips not involving overnight absence from permanently assigned office.

2. Per Diem

a. For Class A and Class B, there are two payment options for per diem. Payment or reimbursement is made by separate check.

Option 1: One Hundred (\$100) a day

Option 2: Reimbursement for the cost of hotel room, plus amount permitted for meals per this policy.

b. Class C is not reimbursed on a per diem basis, but only for meals. Payment is made through payroll.

c. Conditions on advance Per Diem – see #7 Travel Vouchers, this section, below.

3. Meals

a. The amount to be paid for meal reimbursement is according to the following travel times:

Breakfast:	Before 6 a.m. and extends past 8 a.m.	\$ 6.50
Lunch:	Before 12 noon and extends past 2 p.m.	\$13.50
Dinner:	Before 6 p.m. and extends past 8 p.m.	\$27.00

b. No reimbursement shall be made for meals when travel is confined to the city of the official headquarters or vicinity.

c. No reimbursement shall be made for any meal included in a convention or conference registration fee or travel by common carrier paid by the Agency.

4. Transportation

a. Transportation shall be by the usually traveled route. The most efficient and economical means of travel shall be used. If a person travels by an indirect route for his/her own convenience, any extra costs shall be borne by the traveler, and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually travel route.

- b. For travel by automobile, the member shall attempt to secure an agency vehicle. If none are available, then travel in a privately owned vehicle shall be reimbursed at the authorized mileage rate, \$.445/mile.

(Effective 9-13-2006)

- a. Reimbursement for transportation by common carrier (airplane, train, bus) shall be made at the Tourist or Coach Class rate only.
- c. Reimbursement for automobile rental shall be made at the compact or full size vehicle rate only. Automobile rental insurance is not to be requested. The automobile is covered by the Agency's insurance plan.

(revised 5/31/2004)

5. Other Travel Expenses

- a. The following incidental travel expenses of the traveler may be reimbursed:

- 1. Taxi fare
- 2. Ferry fares; and bridge, road, and tunnel tolls
- 3. Storage or parking fees
- 4. Convention registration fee while attending a convention or conference while will service a direct public purpose with relation to the Sheriff's Office. A traveler may be reimbursed the actual and necessary fees for attending events, which are not included in a basic registration fee that directly enhances the purpose of the participation of the Sheriff's Office in the conference. Such expenses may include, but not limited to banquets, and other meal functions. It shall be the responsibility of the traveler to substantiate that the charges were proper and necessary. However, any meals or lodging included in the registration fee will be deducted in accordance with "S, 3 b" of this policy as noted above.

- b. The following travel expenses shall not be reimbursed by the Agency:

- 1. First Class airfare
- 2. Premium or luxury rental vehicles
- 3. Car rental insurance
- 4. Entertainment expenses such as movies, alcoholic beverages, etc
- 5. Valet or Laundry service
- 6. Florida sales and use tax (where applicable)
- 7. Personal phone calls
- 8. Tips

6. Sales Tax

- a. The Agency is exempt from sales and use tax within the State of Florida. The member shall obtain copies of the Tax Exemption Certificate from the Finance Office, and present them when appropriate in order to avoid being charged Florida sales and use tax.
- b. When making reservations for lodging, the member shall indicate the tax exempt status, and inquire as to what procedure the hotel requires in order to receive the exemption.
- c. Members using an "American Express" card do not receive the tax exemption, and will be reimbursed for sales tax upon completion of a return voucher.

7. Travel Vouchers

- a. A Travel Voucher” and “Return Travel Voucher” are required of any member seeking reimbursement of any travel/training expenditures. All Travel Vouchers shall be completed on the State of Florida Voucher Reimbursement of Travel Expense form.
- 1) The “Travel Voucher” is completed prior to the actual travel.
 - 2) The “Return Travel Voucher” is completed upon the members return.

(revised 5/31/2004)

- b. The travel voucher shall be completed and delivered to the Finance Department two **(2)** weeks prior to the travel date. Arrangements for the hotel, airfare, car rental, registration, etc. are to be made by the member traveling.
- c. The Finance Department shall pay the hotel, travel agency and conference registrars directly. The traveler shall receive a check for meals.
- d. The member shall prepare a return travel voucher within five (5) working days of his/her return.
- 1) **Members receiving advance Travel and/or Per Diem funds and who do not submit the Return Travel Voucher along with corresponding receipts within the required five (5) working days authorize Finance personnel to deduct the amount of advanced monies from the members next pay check.**
 - 2) **Once the funds are deducted from payroll, the member forfeits reimbursement if the voucher and receipts are not submitted within 10 days of being withheld from payroll.**

(Revised 3/7/05)

- e. The return travel voucher and appropriate documentation shall be submitted to the Finance Assistant – Travel & Training. Appropriate documentation shall include the following:
- 1) Time of Departures – Date and Time Leaving
 - 2) Time of Return – Date and Time of Returning
 - 3) Hotel bill
 - 4) Parking Receipts
 - 5) Car rental contract/receipt
 - 6) Gas receipts
 - 7) Toll receipts
 - 8) Taxi/shuttle receipts
 - 9) Airline ticket stub AND Boarding pass Departure and Return
 - 10) Registration Receipt, if available
 - 11) Itinerary from Conference, Meeting, etc.
 - 12) Any other receipts for expenses paid for by the Office.
 - 13) Receipts for any items the member is requesting reimbursement for.
 - 14) Items can be listed on Travel Voucher marked Return
- f. The return travel voucher shall be approved by his/her supervisor.
- g. If the travel was in conjunction with training, the member shall attach the “Monroe County Sheriff’s Office Application for Training” to the travel voucher. All information pertaining to the training must also be attached.

- h. If a credit card packet was issued to the member for any travel the packet shall be returned with the Return Travel Voucher.

(revised 5/31/2004)

T. Grants
(See Chapter 80- A)
Revised 08/19/09

U. State Forfeiture Fund

1. All equitable shared monies received from state agencies by the Sheriff's Office shall be recorded in a separate revenue fund and deposited into a separate bank account.
2. The Finance Director shall ensure that only operating expenditures related to state forfeiture activities are charged to the fund.
3. A semi-annual report is completed as of March 31st and September 30th as required by FDLE. The resulting balance on the report must agree to the reconciled bank balance. This amount is remitted along with a copy of the report to the Monroe County Clerk of the Court. The Clerk's office maintains these funds as LETF for use by the Sheriff's Office. The original report is filed with FDLE.

V. State Law Enforcement Trust Fund (LETF)

1. All monies received by the Sheriff's Office shall be recorded in a separate revenue fund and deposited into a separate bank account.
2. The Sheriff shall submit request for disbursements. These are submitted to the Office of Management and Budget for placing the request on the Board of County Commissioners (BOCC) agenda. Once approved by the BOCC, the Finance Department submits the request for disbursement with supporting documentation to the Clerk's Office. The Clerk's office shall issue a check from the Clerk's LETF made payable to the MCSO LETF.
3. The Finance Department shall deposit the check into the MCSO LETF account. A disbursement is made to the appropriate vendor.

W. Federal Asset Sharing Fund

1. The Sheriff's Office participates in the Federal Equitable Sharing Program. All monies received under this program shall be recorded in a separate revenue fund and deposited into a separate bank account. Within this revenue fund, the Federal programs shall be separated as to Department of the Treasury and U.S. Department of Justice.
2. To request monies from the fund, a "Request for Asset Forfeiture Funds" form shall be completed. All requests must meet the criteria for permissible uses as outlined in the Federal "Guides."
3. A request shall be approved by the chain of command, the General Counsel, the Finance Director and the Chief Law Enforcement Officer.
4. Once approved, the request, with appropriate documentation, is sent to the Finance Department. The Finance Department processes the request for payment.

5. Annually, reports of activity are filed with the Department of Treasury and the Department of Justice.

X. Cash Appearance Bonds

1. The purpose of the Cash Bond Unit is to manage and dispose of monies paid for the release of persons arrested for various offenses occurring throughout the county.
2. Fines are also managed by the Cash Bond Unit which provides a process for the recording of fines paid from sentences imposed by the courts.
3. Monies are received from persons for the release of relatives, friends and co-workers. Cash bonds are received by the Monroe County Correction Facility and by the Finance Department.
4. The Cash Bond Unit sends to the Finance Department, on a daily basis, the locked deposit bag, the pink copy of the bond receipt, and the daily log.
5. The Finance Department ensures the locked deposit bag is taken to the bank. The Finance Department enters the following information in the computer from the copy of the bond receipt:
 - a. Bond number
 - b. Name and address of the defendant
 - c. Name and address of the depositor
 - d. What the defendant is charged with
 - e. Amount of the bond
 - f. Date the bond was written
6. For out-of-county bonds received directly by the Finance Department, the cash bond shall include the following information:
 - a. Name of county
 - b. Name and address of the defendant
 - c. Name and address of the depositor
 - d. Written bond amount
 - e. Numerical bond amount
 - f. Identify the court (Circuit/County)
 - g. County of Jurisdiction
 - h. City
 - i. Court appearance, date and time
 - j. What the defendant is charged with
 - k. Date of bond
 - l. Sheriff's name
 - m. Person writing the bond
 - n. Location where bond was written
7. When a disposition of a case is rendered by the court, the Finance Department receives notification from the court on how the cash bond is to be closed out.
8. Dispositions can take many forms and requires a different procedure for each.
 - a. Bond Estreatures: Misdemeanor and Felony
 - 1) Bond estreatures are closed by:
 - (a) Pulling bond from file

- (b) Attaching estreature documentation to bond paperwork
- (c) Entering estreature information into computer
- (d) Processing a check to the Clerk of the Court
- (e) Placing bond paperwork into closed file.

b. Cash Fines: Misdemeanor and Felony

2) Cash fines are closed by:

- (a) Pulling bonds from bond file
- (b) Attaching commitments to bond paperwork
- (c) Entering commitment information into computer
- (d) Processing a check to the Clerk of the Court
- (e) Placing related paper into closed file.

9. Refunds:

a. Refunds will be handled using the following procedure:

- 1) Determine whether the refund is partial or full
- 2) Determine proper person to receive refund
- 3) Process refund and fill in proper amount
- 4) Process a check to the proper person
- 5) Give or mail the original check to the depositor.
- 6) The first check copy is filed with bond paperwork.

10. Bond Surrenders:

a. Disposition of bond surrenders will be processed after notice is given by:

- 1) Pulling bond from bond file
- 2) Disbursing check to depositor
- 3) Attaching surrender notice to bond
- 4) Entering surrender information into computer
- 5) Continuing bond case in open file

11. Arrest for another county:

a. When an arrest is made for another county, the Finance Department will:

- 1) Place bond with proper paperwork
- 2) Deposit monies into Sheriff's Office bond account
- 3) Write check, attach paperwork and send to originating agency
- 4) Enter information into computer
- 5) Place bond paperwork into closed file

12. Purge:

a. When a purge is received by the Finance Department, the procedure for disposition is:

- 1) Monies received are placed with arrest order and SA-798
- 2) Copies are made of all paperwork and placed into closed file
- 3) The Clerk's Office is notified and all monies are turned over to the Clerk for disbursement.

13. Unclaimed Funds:

a. Unclaimed funds per F.S. 116.21 are to be disposed of in the following manner:

- 1) List return date, case number, depositor, bondsman and bond amount
- 2) Place into return check file
- 3) List unclaimed funds in local newspaper once in the month of July only.
- 4) If no claim is made, monies are to be returned to the Board of County Commissioners by September 1st of the following year.

14. Expungements

a. Expungements are handled by:

- 1) Removing paperwork from manual cases file
- 2) Removing bond information from the computer
- 3) All file paperwork is stored in the Finance Department.

Y. Commissary Funds

1. The purpose of this fund is to enhance inmate welfare. Receipts into this fund are primarily from telephone commissions and profits from the canteen.
2. The commissions are received by the Finance Department once a month by mail and the profits are received every week from the Detention Center.
3. The Finance department shall deposit these in a timely manner.
4. Requests for expenditures shall be forwarded to the Finance Department for payment.
5. Expenditures shall be approved by the Inmate Welfare Committee, and be related to inmate welfare.
6. The Finance Department shall reconcile the bank monthly. Financial reports are submitted to the committee monthly.

Z. Inmate Trust Fund

1. This fund consists of monies that belong to the trustees. The Cobra Banking program (Swanson) is used to track trustee balances.
2. Monies are received at all detention facilities.
 - a. The jail in Key West shall send the locked bank bag, receipts, and check copies to the Finance Department on a daily basis. The Finance Department shall deposit the monies in a timely manner.
 - b. The other two jail facilities shall make deposits on a daily basis, and send the deposit slip, receipts, and check copies to the Finance Department on a daily basis.
3. The Finance Department shall reconcile the bank each month and resolve any discrepancies. The Finance Department shall reconcile the detail of the inmate accounts with the general ledger control account.
4. Once the Cobra banking program is correct for the month, the Finance Department shall prepare a journal entry recording the months activity and record it in the Fundware Software.

5. The Finance Department shall file the Unclaimed Property Report by April 30th with the State of Florida.

AA. Shared Asset Forfeiture Fund

1. This fund consists of monies given to Monroe County by the Sheriff.
2. The Sheriff's Office shall act in a fiduciary capacity.
3. Once a year, the Monroe County Shared Asset Forfeiture Fund Advisory Board (Board) can expend the interest earned on the fund.
4. The Finance Department receives the approved grants from the Board and expends the approved amounts.
5. These expenditures can be either a reimbursement to the organization for expenditures or can be an expenditure made directly on behalf of the organization.
6. Monthly reports shall be prepared which identify the organization, how much was approved and how much has been expended. These reports shall be distributed to the General Counsel and the Bureau of Administration Chief.