


MONROE COUNTY SHERIFF'S OFFICE

General Order

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|  Sheriff of Monroe County | | |

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 [CALEA 17.1.1]

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 demonstrate:

- ◆ The Sheriff is properly managing the financial affairs of the office;
- ◆ The fidelity of all employees handling public funds is safeguarded;
- ◆ Compliance with 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 Finance Director.

The Finance Division 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 analysis.

III. POLICY AND PROCEDURES [CALEA 17.2.1]

A. Fiscal Management Responsibility

1. The Sheriff is solely responsible for the control, operation, and administration of his agency. This includes the fiscal management and control of the operating budget, in accordance with 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 Bureau Chief of Administration. The Finance Director works directly for the Bureau Chief, and through him/her to the Finance Director.
3. The Finance Director 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 [CALEA 17.2.1, 17.2.2]

The budget is perhaps the single most valuable document for assisting the Sheriff in meeting the growing service demands of the community. The budget will 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 Finance Director shall send in writing a request for District/Division Commanders and Directors to provide their proposed operational needs for the upcoming budget year.
 - 2) Commander/Directors shall prepare their budget proposals based on analysis and evaluation of performance and goal attainment to insure adequate levels of service to the community rather than a fixed or percentage increase. When possible, program expansions should be offset by reductions in other programs that have proven marginal.
 - 3) The budget shall be submitted to the Monroe County's Office of Management and Budget by June 1st. The Office of Management and Budget shall provide a timetable for the meetings/workshops/hearings regarding the annual budget.

2. Budget Review, Submission and Approval

The Finance Director shall schedule meetings with the Commanders/Directors and staff as may be necessary to finalize the preliminary budget and insure the budget is submitted to the Monroe County 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, for the month 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 Monroe 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. Approved 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. The authorized budgeted positions list shall be reviewed by Human Resources to ensure that:
 - a. The position board is in agreement with the budgeted positions
 - b. Any discrepancies are verified and corrected
 - c. The board is updated by adding and deleting personnel changes.
3. The Human Resources Director shall review the list for vacancy prior to filling and vacancy.
4. No employee will be hired if there is not an authorized budgeted vacancy. Unless directed by the Sheriff.

D. Emergency Appropriations and Fund Transfers **[CALEA 17.3.1]**

1. Emergency appropriations occur when significant, non-budgeted expenditures are required. When possible, these expenditures will be made using the existing budgeted funds. If unable to do so, a request for an additional appropriation shall be presented to the Monroe County Board of County Commissioners (BOCC).
2. Transfers of appropriated funds may be made within personnel services, operating and capital expenses by the Finance Director. 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 Financial Edge software, which incorporates a system of internal accounting controls. The 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 of assets.
 - c. Monitoring expenditures so as not to exceed the budget.
3. Reports **[CALEA 17.4.1]**
 - a. The financial accounting system provides monthly status reports and other requested reports.
 - b. Monthly status reports include but are not limited to the following:

- 1) Initial appropriation for each account
 - 2) Expenditures and encumbrances made during the reporting period
 - 3) Year to date expenditures
 - 4) Unencumbered balances
 - 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 Finance Director will provide the Bureau Chief of Administration with a monthly budget analysis report that reflects remaining budget by division, function, object and fund.
- e. An annual budget report shall be prepared detailing fiscal year results of actual expenditures compared to budgeted expenditures. This report shall be forwarded to the Florida State Comptroller and to the Monroe County Clerk of the Circuit Court by October 31st each year..

F. Accounting Policies and Procedures Manual

1. An Accounting Policies and Procedures Manual shall be maintained by the Finance Director. The manual shall outline the duties of each position in the Finance Division and indicate the flow of work between division members by means of charts, graphs, examples, and narratives. The manual will include 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.

G. Internal Monitoring

It is necessary to provide continuous and timely monitoring of the Agency's fiscal activities and insure that established internal control procedures are being administered effectively. 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 to support the timely monitoring and reporting of internal control procedures.

H. Internal Audits [CALEA 17.4.2]

1. Internal audit is an ongoing function of the Finance Division. The Finance Director shall, as an adjunct to the aforesaid, perform his/her own reconciliation closeout and audit of the Agency's fiscal activity.
2. At least quarterly the Assistant Finance Director, or designee, shall conduct an internal audit of funds, receipts and deposits.
3. There shall be a physical inventory taken annually of all property. The Finance Division 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 Division through the purchasing/disbursement process. All requests for goods and services must be channeled through this division and all fiscal control procedures and

accountability are conducted within the division. The agency's on-line financial management system provides monitoring of all budget related items and appropriations of organizational levels.

1. Legal Process Fees **[CFA 5.06]**

- 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 subpoenas and execution of levies 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 Division. The Finance Division 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, shall be remitted to the Monroe County Board of County Commissioners. The Levy accounts shall be maintained until the court case is closed, at which time the levies shall be refunded, less expenses.

2. Service Fees & Meal Tickets

- a. Monies collected by the agency for services relating to fingerprinting, copies of locker keys, background checks, SPS renewal/ID, etc. as well as the sale of meal tickets shall be collected, reconciled, and transmitted to the Finance Division.
- b. Monies shall be balanced against receipts daily.
- c. Monies shall be stored in a secured area and brought to the Finance Division a minimum of once a week by noon on Friday.
- d. Each unit supervisor shall be responsible and held accountable for the safeguarding of all monies.

3. Petty Cash & Change Funds **[CALEA 17.4.2]**

- a. Petty cash funds shall be assigned to designated personnel throughout the Sheriff's Office for the purchase of incidental items under \$100.00 in total when needed on an immediate basis. Incidental items are subject to written pre-approval of the Sheriff, or designee. When purchasing light snacks and drinks for community service projects and special events i.e. citizen's police academy, accreditation on-sites and active shooter simulation. Light snacks and beverages are limited to soda, coffee, water, chips, crackers, cookies, candy, nuts, and paper products. No food or drinks will be provided for regular MCSO trainings. The Finance Director shall approve a request to establish a petty cash fund and the amount of the fund. For purchases over \$100.00, 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
 - 2) Finance
 - 3) Key West Detention Center
 - 4) Cudjoe Key Substation

- 5) Key Vaca Substation
- 6) Key Vaca Detention Center
- 7) Special Investigations
- 8) Plantation Key Substation
- 9) Plantation Key Detention Center
- 10) HIDTA – Monroe County
- 11) Islamorada Substation
- 12) Civil Division
- 13) Training

- c. Prior to purchase, a petty cash receipt form shall be completed for the item needed and the amount required. The requestor'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. Under normal circumstances sales tax is not reimbursable. If sales tax is to be reimbursed, the process outlined in section L.4 of this policy must be followed and approval granted prior to the reimbursement.
- 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, are to be submitted to the Finance Division for reimbursement. The Finance Division will process a check made payable to the custodian.
- i. Change funds are established to make change at Sheriff's Office locations. These funds are not to be used for any type of payments.
- j. Change funds have been approved for the following departments:
 - 1. Central Records (change for records)
 - 2. Key West Detention Center (change for locker rentals)
- k. Periodic audits of the petty cash and change funds will be performed by the Assistant Finance Director, or designee.

J. Invoice & Payment Process **[CALEA 17.4.2]**

- 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 copy of the purchase order, the prices on 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 of Administration
- e. Finance Director
- f. Bureau of Corrections Major

6. Sheriff shall sign as a single signature. Two signatures are required otherwise. A facsimile signature of the Sheriff is maintained in the Finance Division.

K. Tuition Reimbursement

- 1. Upon completion of a class, the member shall send the following items to the Finance Division:
 - 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 Addendum Form

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

L. Purchasing **[CALEA 17.3.1, 17.4.2]**

- 1. The Sheriff, or his designee, is the only individual to execute a contract and/or approve the purchase of goods or services greater than \$10,000.

2. The Finance Director, Assistant Finance Director or the Purchasing Agent are the only persons authorized to open a line of credit or an account with a vendor.
3. All purchases for the Sheriff's Office shall be made through a Purchase Order unless exception is noted below. A Purchase Order is a written procurement agreement formalizing a transaction between the Sheriff's Office and a vendor.
4. Under most circumstances, sales tax paid shall not be reimbursed to the employee, whether the reimbursement is by petty cash or an MCSO check. It is the employee's responsibility to obtain a tax-exempt certificate and present it at the time of purchase in order to avoid paying sales and use tax. Under extenuating circumstances, an employee may submit a memorandum to their Bureau Commander requesting reimbursement of the sales tax. The memorandum shall outline the circumstances that prevented the employee from completing the transaction under MCSO's tax-exempt status. Upon approval by the appropriate Bureau Commander, the employee will be reimbursed.
5. The purchasing function, ordering of all goods or services, is administered by the Purchasing Agent who reports directly to the Assistant Finance Director. Using Purchase Requisitions, the Purchasing Agent's role is to:
 - a. Ensure proper authorizations have been obtained
 - b. Ensure the lowest reasonable costs are obtained
 - c. Ensure appropriate account codes are assigned
 - d. Coordinate the actual purchase through the issuance of purchase orders

1. Purchase Requisition **[CALEA 17.3.1]**

- a. All purchases, except those covered by Blanket Purchase Orders (BPA), emergency purchases or routine recurring expenditure such as utilities, telephone, postal services, travel, tuition etc. must be documented utilizing a Requisition Form.
- b. The Purchase Requisition Form must be completed in its entirety with appropriate quotes attached.
- c. Documented cost must include all costs related to the purchase, i.e., shipping and handling cost.
- d. Thresholds for purchasing authorizations are as follows:

| Level | Authorized Signer or Designee | Amount |
|--------------|--|--|
| First Level | Commanders/Directors | Up to \$1,000 for single item purchase; For purchases with multiple item/quantities with a total cost less than \$2,500 |
| Second Level | Major, Bureau of Law Enforcement or Major, Bureau of Corrections and/or Bureau Chief of Administration | Up to \$10,000 for single item purchase; For purchases with multiple item/quantities with a total cost greater than \$2,500 |
| Third Level | Sheriff | \$10,001 or greater |

- e. All authorized signers or designee's signatures, as identified on an Authorized Signer Form, shall be maintained by the Finance Division.
- f. The Finance Division must be notified by email when an authorized signer is changing. The Authorized Signer Form must be obtained from the new authorized signer and forwarded to Finance.
- g. Requisitions are not to be subdivided to avoid quotation/bid requirements or approval thresholds.
- h. It is the responsibility of the Purchasing Agent to ensure the lowest price has been obtained.
 - Consideration should be given to the contract with the State of Florida, GSA (federal government,) other local governments, PRIDE Enterprises, other Monroe County Agencies, Florida Sheriff's Association or Florida Association of Counties. These contracts for products and services have already completed competitive bidding. The contracts are not involved in the purchasing process except to initially establish the Schedule of Prices for others. Purchases are made in direct contact with the seller for the documented prices. The Sheriff's Office may request price reductions beyond discounted contract scheduled prices.
- i. If a vendor with a lower cost is identified by the Purchasing Agent, excluding routine purchases, the initiator of the purchase requisition shall be notified. The initiator of the purchase requisition will then determine which vendor to use. If the more costly vendor is chosen, the initiator of the purchase requisition shall provide written justification to the Purchasing Agent.
- j. As required by IRS, all new vendors must complete a W-9 Form.

2. Competitive Bid [CALEA 17.3.1]

- a. The following conditions are exempt from competitive bid procedures:
 - emergencies to restore life threatening services (see section 6 below)
 - single source products/vendors (see section 4 below)
 - products or services available through existing purchase agreements or contracts executed by other government which contain authority for local use (refer to 1 h bullets above)
- b. The following competitive bid thresholds have been established:

| Amount | Bid Requirement |
|------------------------------|--|
| \$1,000 or less | Verbal quote |
| \$1,001 up to \$4,000 | One written quote |
| \$4,001 up to \$7,000 | 2 written quotes |
| \$7,001 up to \$10,000 | 3 written quotes |
| \$10,001 or above | Requires competitive procurement process designed to produce for the best of goods and services for the agency. General Counsel and Finance Director need to be notified of the cost threshold. Requires Sheriff, General Counsel and Finance Director approval. |

- c. When obtaining quotes, vendors must be given the same information.
 - d. Local preference may be given to Monroe County vendors in accordance with this directive.
 - e. Documentation for quotes must be attached to the purchase requisition.
3. Purchase Order Issuance
- a. No goods or services shall be ordered or obtained prior to the issuance of a Purchase Order.
 - b. Once the Purchase Requisition has been reviewed by the Purchasing Agent, the Purchase Order is recorded and a copy is sent to the vendor placing the order and a copy is sent to the individual initiating the Purchase Requisition.
4. Sole Source/No Substitute Purchase
- a. The purchase of goods or services from a single source vendor may be exempt from quotation/bid requirements.
 - b. Once a sole source vendor is identified, the requestor shall document the justification for the sole source purchase. This documentation is to be submitted as an attachment to the requisition.
 - c. No substitute on brand or model number can be specified unless the requestor can provide justification for purchasing only that brand or model number.
 - d. Sole source/no substitute purchases are not meant in any way to circumvent the purchasing procedure, nor are they meant in any way to restrict fair competition or favor any particular vendor.
5. Blanket Purchase Agreements
- a. A Blanket Purchase Agreement (BPA) is a simplified method of ordering specific goods or services on an as needed basis.
 - b. Generally, BPAs are generated at the beginning of the fiscal year (October 1) and expire on August 31. Any purchases of goods or services for the month of September must utilize the purchase requisition process.
 - c. BPAs can be increased throughout the year but only through the month of August. A justification for an increase must be provided and approvals must again be obtained.
 - d. On occasion, it may become necessary to make a specific purchase that was not included or considered for the BPA estimate. In those instances, the Purchase Requisition process must be utilized.
 - e. BPAs are monitored on a beginning balance basis less each purchase until the limit has been met. In no instance will a purchase be placed that will exceed the pre-authorized limit.
 - f. All BPAs must be approved by the Finance Director, Bureau Chief of Administration and the Sheriff or their designees.
6. Immediate/Emergency Operational Purchases **[CALEA 17.3.1]**
- a. Commanders/Directors and are authorized to purchase goods 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:
 - Protection of public/private property, public health, safety, or welfare

- The surveillance or investigation of unlawful activities and the apprehension, transport, or interrogation of the persons involved.
- b. Hurricane BPAs are established during hurricane season with specified vendors in order to establish a means of expediting the purchase of hurricane supplies and/or services.
- c. Emergency purchases do not include running out of normally stocked supplies.
- d. In no case shall emergency purchases be authorized merely to bypass the regular purchasing procedures.

7. Credit Card Purchases

I. Purpose:

Establish a policy to define, authorize and regulate the responsibilities and restrictions on the use of Monroe County Sheriff's Office issued credit cards. Also to allow an efficient and alternative means of payment for expenses as well as acquiring the lowest price possible when procuring goods and/or services. Establish procedures for utilizing credit cards in the conduct of official Monroe County Sheriff's Office business and identify the responsibility for protection, custody and usage of the credit cards.

II. Definition:

A "Credit Card or Bank Card" is a card that can be used at multiple establishments, such as VISA, American Express or MasterCard.

A "Supplier Specific Credit Card" is a card that can be used only with a specific supplier, such as Home Depot, Sears, Wright Express (WEX), etc.

A "Credit Limit" is the total amount that may be charged to the credit card before a transaction is refused by the credit card company.

A transaction-Level Limit" is the total value or type of any individual transaction that may be charged to the card.

"Services" are works or activities performed by another for a fee.

III. Policy & Procedure

1. Policy

- a. The supplier specific credit card shall solely be used for authorized and budgeted purchases and services, and is prohibited in its entirety from any personal use. Any personal use will require immediate reimbursement and may result in disciplinary actions, which may include termination.
- b. All purchases shall be made in accordance with the Monroe County Sheriff's Office purchasing policies and procedures and an approved requisition must be submitted with the request.
- c. The credit limit of the Visa card assigned to the Finance Division will be established at a \$20,000.00 monthly credit limit with a per transaction limit set not to exceed \$10,000.00. The credit limit of the Visa card assigned to the Sheriff will be established at a \$5,000.00 monthly credit limit with a per transaction limit set not to exceed \$2,000.00.
- d. Only Authorized Personnel purchase using an agency card and a list of Authorized Personnel is to be established by the Monroe County Sheriff's Office.
- e. Monthly invoices will be reviewed by the Finance Assistant-Accounts Payable and then submitted to the Assistant Finance Director who will examine the credit card statements and

corresponding receipts each month, independently, to determine whether charges are appropriate and related to agency business. Any discrepancies shall be reported to the Finance Director and Bureau Chief of Administration.

2. Procedures and Internal Controls

- a. All credit cards are to be maintained in a secure place at all times.
- b. All credit cards are to be monitored by senior management and will not be allowed to be signed out of the office, with the exception of the Supplier Specific credit cards
- c. Supplier Specific credit cards can be signed out to an employee, but an approved requisition must be submitted. The requisition must state the items to be purchased and the amount authorized to spend, prior to release of the credit card. (Exception: WEX fuel card and rental card issued credit cards)
- d. Credit Card purchases are for orders placed by authorized personnel directly with the vendor, which allows for the lowest possible price for goods and services.
- e. Detailed receipts must be attached to the requisition and retained by the Finance Assistant (FA) Accounts Payable (AP) until invoiced, reconciled and processed for payment. All materials will then be scanned and readily available for auditing purposes.
- f. Monthly invoices will be reviewed by the Finance Assistant Accounts Payable. Any discrepancies will be investigated and immediately reported to the Director of Finance and Bureau Chief of Administration.
- g. All monthly invoices submitted for payment must have the appropriate account number(s) written on the statement and are reviewed by the Finance Assistant AP & Finance Director/Assistant Finance Director prior to payment.
- h. Purchasing Personnel should make every effort to ensure purchases do not include sales tax. All purchases made in Florida for use in the state are exempt from sales and use taxes. The tax-exempt certificate should be submitted to the vendor prior to the purchase. If sales tax is charged, it will be subtracted from the invoice and a tax-exempt form will be sent to the vendor with the payment.

In the event the vendor does not accept our tax-exempt certificate, then the cost of the item must be lower than the cost from an established vendor, who accepts our tax exemption.

8. Petty cash purchases

- a. Petty cash funds are assigned to custodians throughout the Sheriff's Office for the purchase of incidental items under \$100.00 in total when needed on an immediate basis.
- b. Custodians must have authorization prior to release of petty cash funds.
- c. Petty cash funds cannot be used to cash personal checks out or to accept an IOU.
- d. Personal purchases are considered fraudulent and criminal charges may be pursued.
- e. Refer to Finance Section 13 Petty Cash Fund for additional information.

9. Contracts

- a. All contracts will be reviewed by the Risk Manager, Finance Director or Assistant Finance Director, Bureau Chief of Administration and General Counsel.
- b. Original contract shall be filed with the General Counsel and/or the assistant.

10. Ethics and Code of Conduct

- a. The Sheriff's Office staff must avoid the appearance of impropriety or conflict of interest and must comply with FL Statute Chapter 112 III Code of Ethics on Public Officer and Employees.
- b. The purchase process shall be free of interest or relationships, directly or indirectly to any vendor or conduct any transaction from which they or a family member has a material interest or is an officer partner, director or proprietor or may personally benefit.
- c. Any Sheriff's Office staff that is offered or receives from a vendor a gift, personal loan, kickback, contingent fees or other gratuity or payment, unless it is de minimis in monetary value, shall refuse it or return it to the giver in a professional manner.

M. Independent Audit **[CALEA 17.4.3 CFA 5.03]**

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 Division shall provide adequate working space and assist the auditors with requests for information during their examination.
3. The Finance Director shall respond to comments addressed in the Independent Auditor's Management Letter.

N. Cash Collections and Receipts **[CALEA 17.4.2]**

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 Administration, Booking & Property
 - c. Jail Records
 - d. Central Records
 - e. Civil
 - f. Finance Department
 - g. Human Resources
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 Division.
 6. All cash receipts shall be reconciled to the bank deposit prior to being delivered to the Finance Division.
 - 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 Division.
 7. Upon receipt in the Finance Division, 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 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.

O. Cash Investment Guidelines

Purpose:

The purpose of this policy statement is to define investment guidelines for the Monroe County Sheriff's Office funds in accordance with Florida Statutes 219.075, and Section 218.415.

1. 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 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.
 - 3) Investment Income – The Sheriff's Office will strive to optimize return on investments within the restraints of safety and liquidity.
 - 4) Risk and Diversification- Assets should be diversified to control the risk of loss resulting from over concentration of assets in a specific maturity, issuer, instrument, dealer or bank.

3. Authorized Investments:

- a. The Monroe County Sheriff's Office has elected to conduct investment activities within the guidelines of s.218.415 F.S., *Alternative Investment Guideline*. Therefore, the Sheriff's Office may invest in the following instruments, subject to the limitations of s. 218.415, 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) Interest-bearing time deposits or savings accounts in qualified public depositories as defined in s. 280.02.
 - 4) Direct obligations of the U.S. Treasury (Examples: US Treasury Bills, Notes, and Bonds)
 - 5) Federal agencies and instrumentalities
 - 6) Rated or unrated bonds, notes, or instruments backed by the full faith and credit of the government of Israel.
 - 7) Securities of, or other interests in, any open-end or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to time, provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations, and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.
 - 8) Commercial paper of prime quality with a stated maturity date of 270 days or less from the date of issuance, which has the highest letter and numerical rating from at least two rating agencies which are Standard and Poor's (A1), Moody's (P1), or Fitch (F1).
 - 9) Municipal Securities, issued by U.S. state and local governments, having at time of purchase, a stand-alone credit rating of AA or better assigned by two or more recognized credit rating agencies or a short-term credit rating of A1/P1 or equivalent from one or more recognized credit rating agencies.

Continuing Education:

The Bureau Chief of Administration, Finance Director, and Assistant Finance Director who are responsible for making investment decisions must annually complete (8) hours of continuing education.

P. 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 card and other documentation from the Human Resources Division concerning a person's pay status.
2. The time card shall be approved by the agency member and the member's supervisor. The supervisor is to review the time card 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.

Q. Inventory / Property Management **[CALEA 17.5.1, 17.5.2]**

The Fleet Manager, under the direction of the Finance Director, is responsible for maintaining accurate records for Supply and Fleet Inventory. The Finance Coordinator, under the direction of the Assistant Finance Director is responsible for maintaining accurate records on the Fixed Asset Property Inventory. Each Commander/Director is responsible for the accountability, maintenance, safe operation, proper utilization and safekeeping of all property assigned to the 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. Monthly, 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 Finance Director.
- c. The Purchasing Agent Assistant shall receive supplies and equipment delivered for the agency, 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, 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 Purchasing Agent Assistant shall periodically review the files for outstanding purchase orders that are past a reasonable delivery date. The Purchasing Agent Assistant shall notify the Purchasing Agent, who will investigate.
- d. To order supplies from the storeroom, a purchase requisition shall be completed, approved by the appropriate Commander/Director, and sent to the Purchasing Agent Assistant. The Purchasing Agent Assistant 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 back order on the requisition, and delivered when supply room stock is available.

- 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. A minimum stock level shall be determined for each item, based on usage and delivery time. The Purchasing Agent Assistant shall determine these levels.
- g. A monthly report of the cost of distributions to agency departments shall be prepared and forwarded to the Finance Division 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 Coordinator-Fixed Assets, as well as by the Fleet 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 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 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 Manager. The Fleet Manager makes the appropriate recommendation regarding correcting the problem, and follows up to ensure the problem is corrected in a timely manner and at a reasonable cost. In evaluating the decision to make the repair, the Fleet Manager shall consider the current value of the vehicle. Repairs are not to be made without the approval of the Fleet Manager.
- d. Records shall be maintained 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 greater and a useful life expectancy of over one year shall be maintained by the Finance Coordinator-Fixed Assets. Additionally, a separate inventory of non-capital equipment and records assigned to agency members shall be maintained which is included but not limited to computers, weapons, tasers, vests, tablets, air cards, art and any other item deemed valuable.
- b. The Finance Coordinator-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 the Commanders/Directors.
- d. The Finance Coordinator-Fixed Assets shall annually conduct a physical inspection of the inventory of items over \$1,000 and non-capital items. 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. Assets identified as "un-located" shall not be immediately removed from the inventory, but shall be retained until a thorough search can be made to determine that the asset is not located elsewhere in the Agency. The Commander/Director is required to make a thorough and adequate search for the missing items and document steps taken to locate the asset. To allow sufficient time to find un-located equipment "Un-located assets will be retained on the inventory for a minimum of three years. For each inventory period during the "three year" period, the Commander/Director is required to again make a thorough and adequate search for the missing item. After three successive inventories in which a missing item is not located, the Commander/Director shall provide a memo to the Sheriff via the Finance Coordinator-Fixed Assets along with a police report outlining the circumstances surrounding the missing item.

- e. The Commanders/Directors shall request in writing to the Finance Assistant Coordinator-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 Coordinator-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 Assistant Finance Director, Bureau Chief of Administration 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.
- g. The Finance Coordinator-Fixed Assets shall reconcile the fixed asset inventory listing to the general ledger, on a quarterly and a year-to-date basis. This reconciliation shall be reviewed and approved by the Assistant Finance Director.

4. Operational Readiness of Inventory Items **[CALEA 17.5.2]**

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

R. 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.

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 privately-owned vehicle shall be reimbursed at the authorized mileage rate, **\$.445/mile**.

c. Reimbursement for transportation by common carrier (airplane, train, bus) shall be made at the Tourist or Coach Class rate only.

d. Reimbursement for automobile rental shall be made at the compact or full size vehicle rate only. Automobile rental insurance is not to be requested or any other additional options. The automobile is covered by the Agency's insurance plan.

5. Other Travel Expenses

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

1. Taxi fare (tips not reimbursed)
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

6. Sales Tax

a. The Sheriff's Office 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 those when appropriate to avoid being charged Florida sales and use tax. (except as outlined in section L.4 of this policy.

7. Travel Vouchers

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.

b. The travel voucher shall be completed and delivered to the Finance Division 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 member shall prepare a return travel voucher marked return with changes and all applicable receipts attached and return to Finance within five (5) working days of his/her return. The return travel voucher shall be approved by his/her supervisor. If a credit card packet (Example: Hertz Car, or WEX Fuel Card) was issued it shall be returned with the return travel voucher.

d. 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.

e. Once the funds are deducted from payroll, the member forfeits reimbursement if the voucher and **all** receipts are not submitted within 10 days of being withheld from payroll.

f. 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
- 15) 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.

S. Grants

(See Chapter 80- A)

T. 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. The resulting balance is remitted to the Monroe County Clerk of the Court. The Clerk's office maintains these funds as LETF for use by the Sheriff's Office.

U. 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 wire transfer from the Clerk's LETF bank account to MCSO's LETF bank account.
3. The Finance Division shall deposit the check into the MCSO LETF account. A disbursement is made to the appropriate vendor.

V. 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 Sheriff.

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.

W. Cash Appearance Bonds

1. The purpose of the ADG Money Tracker System 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 ADG Money Tracker System 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 inmate. Cash bonds are received by the Monroe County Correction Facility and by the Finance Division. Only authorized Records and Property personnel have access to the combination of these safes to perform their daily cash handling duties. This ensured safekeeping and integrity of the combinations of these safes to ensure all monetary instruments and documents within are secure.
4. Key West Jail Records sends the locked deposit bag, the pink copy of the bond receipt, and the daily log to the Finance Division 2-3 times a week. Key Vaca detention facility and Plantation Key detention facility make their own deposits and send the deposit slip, pink copy of the bond receipt and daily log to the Finance Department.
5. The Finance Division ensures the locked deposit bag is taken to the bank. The Finance Division 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 Division, 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. What the defendant is charged with
 - j. Date of bond
 - k. Sheriff's name
 - l. Person writing the bond
 - m. Location where bond was written
7. When a disposition of a case is rendered by the court, the Finance Division 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 Bond deductions: Misdemeanor and Felony

2) Cash Bond deductions are closed by:

- (a) Pulling bonds from bond file
- (b) Attaching commitments to bond paperwork
- (c) Entering commitment information into computer
- (d) Processing a wire transfer 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 check copy is filed with bond paperwork.

10. Bond Surrenders:

a. Disposition of bond surrenders will be processed after paperwork is received 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) Placing bond paperwork into closed file

11. Arrest for another county:

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

- 1) Place bond with arrest paperwork
- 2) Write check, attach paperwork and send to originating agency
- 3) Enter information into computer
- 4) Place bond paperwork into closed file

12. Purge:

a. When a purge is received by the Finance Division, 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 Clerk of the Court of Monroe County 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 turned over to the Board of County Commissioners by September 1st

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 Division.

X. 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 Division once a month by wire and deposited into the Commissary Bank Account.
3. Once a week the Finance Division will receive sales and commissions checks from the inmate food services vendor for commissions on items sold in the canteen. The Finance Division shall deposit these in a timely manner.
4. Requests for expenditures shall be forwarded to the Finance Division for payment.
5. Expenditures shall be approved by the Inmate Welfare Committee, and be related to inmate welfare.

Y. Inmate Trust Fund

1. This fund consists of monies that belong to the inmate. The Core Banking program is used to track inmate balances. When an inmate is released, any available balance in their account up to \$9,500 will be loaded onto a debit Mastercard. Any amount \$9,500 and greater will be issued by way of an MCSO check to the inmate. MCSO checks will also be issued in the event of an emergency in which a debit card can't be issued.
2. Monies are received at all detention facilities and through Touch Pay.
 - a. The jail in Key West shall send the locked bank bag, receipts, and check copies to the Finance Division on a daily basis. The Finance Division shall take the monies to the bank in a timely manner.

- b. The other two jail facilities shall make deposits and send the deposit slip, receipts, and check copies to the Finance Division on a daily basis.
3. The Finance Division shall reconcile the bank each month and resolve any discrepancies. The Finance Division shall reconcile the detail of the inmate accounts with the Core Trial Balance
4. Once the Core banking program is correct for the month, the Finance Division shall prepare a list of payables for the month to be disbursed from Core.
5. The Finance Division shall file the Unclaimed Property Report by April 30th with the State of Florida.
6. Inmate Credit Card Release Process

I. Purpose:

The purpose of this policy is to ensure accountability and security measures with the processes of the inmate release debit card program. This policy will outline the procedures on internal protocol for the issuance of a debit card to an inmate upon his/her release. The intent of this policy is to increase efficiency, reduce inmate release processing time and reduce accounting department costs and resources.

II. Policy & Procedure

- a. Numi Financial will issue the Monroe County Sheriff's Office Detention Facilities a set of unloaded debit cards to use for the inmate release program in the CORE Banking System.
- b. The Programs Director/Designee will receive the debit cards at their facilities and verify the cards with the inventory supply sheet provided by Numi Financial.
- c. The initial shipment of debit cards from Numi Financial will be determined by a calculation of roughly 40% of each facility total bed count. Numi Financial has an internal, computerized; inventory system that contains a logarithm that track's each facilities card loading activations and what cards are remaining. Once the detention facilities reach the threshold of dipping below a 4-6 week supply, Numi Financials' inventory system will trigger another shipment be sent out to replenish the stock of debit cards.
- d. In Marathon and Plantation Key facilities, the debit cards will be secured in a locked safe and there will be a log sheet for the Intake Sergeant/OIC to record debit cards that are removed from the safe for issuance. In the Key West facility, the debit cards will also be secured in a locked safe but when the property clerk is leaving for the night, (10) release debit cards will logged out to the Intake Sergeant/OIC which will be locked in the cash drawer in case a release is processed during the night. Any excess cards not issued will be returned to the safe the following morning.
- e. Each member has their own log in and password when logging into the CORE banking system for security and auditing. For security purposes, the system will not allow an employee to enter in any amount onto the card; the system automatically calculates the amount to be loaded onto the debit card upon release of the inmate to prevent fraud.
- f. The Program Director, Finance Director and Assistant Finance Director will receive an email report daily from Numi Financial that will show all cards with activity from the previous business day. The activity from Friday, Saturday and Sunday will be received on the Monday report. The report will reflect the inmate name, debit card number, date and amount loaded onto the card for accounting purposes.

g. The debit cards will be inventoried and reconciled weekly by the Program Director/Designee against an audit report to assure accountability at all three facilities.

Z. Shared Asset Forfeiture Fund- (SAFF)

The Sheriff must keep the SAFF in a separate account within the Sheriff's budget. Funds not needed for immediate use must be invested in the same manner as other surplus funds of the Sheriff. The Sheriff must have the account audited as provided by general law and must prepare and furnish all reports required by the applicable laws of the United States and the regulations of its agencies.