

FISCAL MANAGEMENT

STANDARD NO(S):

NYSLEAP Chapter 5
NYSSA # 55-62

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I. OBJECTIVE:

To define and establish the authority and responsibilities for fiscal management within the Seneca County Sheriff's Office as they relate to budgeting, accounting, and fiscal control procedures.

II. POLICY:

The Fiscal Services Manager shall be designated as the responsible person for the Office of Sheriff's fiscal management functions. The Fiscal Services Manager shall analyze record, summarize, evaluate, and interpret the Office of Sheriff's financial policies established by the Seneca County Board of Supervisors.

III. DETAILS:

In accordance with the provisions of Article 17 of New York State's County Law, entitled "Sheriff", the Sheriff, as the chief executive officer for the Office of Sheriff, County of Seneca, is designated as having the authority and responsibility for the fiscal management of the agency and, as such, may delegate these functions to another. The Sheriff of Seneca County has delegated the Fiscal Services Manager to have the day to day responsibility for the fiscal management of the SCSO, but, retains overall authority and responsibility for the fiscal operations of the SCSO.

The Fiscal Services Manager shall ensure that all SCSO financial practices are in compliance with the policies established by the Board of Supervisors of Seneca County.

A. Annual budget development –

1. Based on guidelines as provided by the County Manager identifying the essential tasks and procedures relating to the budget preparation process, the

Fiscal Services Manager shall prepare the necessary budget request documents and then disseminate them to the organizational components of the SCSO. With the approval of the Sheriff, these documents will address:

- a. The budget calendar and required format
 - b. Personnel requests,
 - c. Required services and supplies,
 - d. Equipment requests, and
 - e. Capital improvement requests.
2. The Fiscal Services Manager will insure that all requests have included justification for major continuing expenses or changes in continuing expenditures of budget items.
 3. Budget recommendations concerning personnel resources shall be the logical and necessary result of analytic and programmatic review. The analysis shall include an assessment of both present and future personnel needs to ensure that positions allocated to agency functions are appropriate.
 4. The Fiscal Services Manager shall prepare a summary of each budget request, detailing the total cost of any new positions, including the required equipment and supplies.

B. Revenue Management – The Sheriff’s Handbook, published by the New York State Sheriff’s Association, has been developed to provide uniformity in accounting for financial transactions by Sheriff’s in New York State. The procedures described therein have been designed to conform to all legal requirements. (Accounting Procedures for County Sheriffs, State of New York, Department of Audit and Control, Albany, NY)

1. **Receipts** – The SCSO receives revenues, both cash and non-cash from a variety of sources; such as, credits from a budgeted activity for which there is a state or local grant, e.g. for drug investigations or DWI enforcement; payments from defendants for bail or outstanding fines, and other fees paid by interested parties for copies of reports, etc.. All cash received is fully documented by written receipt given to the source showing the date, amount, purpose, etc.. Non-cash transactions are usually by charge-back and are documented. The Fiscal Services Manager has oversight if the described activities in which the following agency components are engaged:
 - a. The Civil Division collects payments for civil fees or for judgments entered by a court of competent jurisdiction. Section responsibilities are described in “Civil Process,” this Manual.
 - b. The Records Division collects payments for photocopies of accident reports, Incident Reports, and any other documents to which an individual, insurance company or attorney might be entitled. Section responsibilities are described in “Records and Reports” this manual.

- c. The Corrections Division collects cash from persons remanded to the Seneca County Correctional Facility by a court of competent jurisdiction. At the time of booking an inmate into the Seneca County Correctional Facility, the booking officer, will amongst his/her other duties count in the presence of the inmate, all monies in their possession at the time of booking. The booking officer will request a second Correction Officer to count the funds presented at the time of booking, in the presence of the booking Officer and the inmate. The booking officer will place the inmate's money into a Money Transaction Envelope (CF-015) and check the inmate commissary (Initial Admission) box, and complete the remaining fields on the CF-015. Both Corrections Officers will sign the envelope verifying the funds contained within. The funds in possession of the inmate at the time of booking will be credited into the inmate's commissary fund account. The completed sealed (CF-015) will be placed into the secure lock-box at the booking desk.
 - d. The Corrections Division collects cash bail or fine monies from inmates, defendants or others acting on their behalf at all times. Written and numbered receipts are issued and the money is placed in a Money Transaction Envelope (CF-015) used for this purpose. The envelope must be sealed by two (2) correction officers through signature verifying the amount of bail or fine money contained therein. These monies are stored in a lockbox for this purpose in the Bail office.
 - e. The Corrections Division also accepts money orders sent from a contributor to an inmate's commissary account via U.S. Mail. The Correction Officer assigned to mail duty will notify the Housing Unit escort officer assigned to the inmate's housing unit of the fact that a money order was received for a particular inmate in the escort officer's assigned housing unit. The escort officer will personally take the commissary money order received via U.S. Mail, locate the inmate, request he/she sign the money order and the escort officer will return the completed money order and place it into the commissary lockbox in the booking office. The face value of the money order is entered into the inmate's commissary account by the booking officer. The Jail Administrator is responsible for maintaining the Inmate Commissary Account. Monies received into this account are from the sales of the commissary items, and monies received from inmates at the time of their initial in-booking into the Correctional Facility.
 - f. The Fiscal Services Manager also collects funds in the form of checks for the compensation for inmate housing – from appropriate sending jurisdiction, fees for police photographs and reimbursements, rebates, etc.. These instruments, once recorded, are sent to the Seneca County Treasurer.
2. **Custody of funds –** Employees of Seneca County are bonded to the limit of \$75,000.00 under a Public Employees Blanket Bond – coverage Form P.

- a. Responsibility for the custody of most of the funds held by the SCSO lies with the Civil Division. Both full time members of the Civil Division are authorized to receive monies periodically for deposit. The full time sworn deputy is authorized and will cause the actual transportation of the various deposits received by the Civil Division on a daily basis to be deposited in the appropriate account at the Community Bank, N.A. for that purpose.
- b. The Records Division accepts monies in the form of cash or checks for such items including, but not limited to, accident and/or incident reports, pistol permit fees FOIL request charges and background checks. The Records Division maintains a petty cash bank in the amount of \$135.00 for the purpose of making change for persons seeking and paying for reports. The petty cash bank is secured at the close of each business day by Records Division personnel. The Fiscal Services Manager is authorized to receive from the Records Division on a weekly basis, all monies received by that Division for deposit into the appropriate account for that purpose. The Fiscal Services Manager will verify by the numbered receipts issued during the week a total of all monies received by the Records Division. A member of the Records Division will co-verify the accuracy of all receipts and funds received by the Records Division during the week. Both the Fiscal Services Manager and member of the Records Division will sign the appropriate form verifying the total monies identified by numbered receipts matches the monies taken in during the week by the Division.
- c. The Fiscal Services Manager is authorized to receive the cash bail, fine monies and commissary funds from the Correction Division lock-boxes and to prepare the necessary bank deposit. On Monday's, Wednesday's and Friday's, the Fiscal Services Manager, along with a Corrections Sergeant or above are authorized to remove the cash bail, fine monies and commissary funds contained in the Corrections Division lockboxes. The Fiscal Services Manager along with the Corrections Division Sergeant or above, will remove the CF-015 envelopes containing the cash bail, fine monies and/or commissary funds from the lockboxes. Both will verify the number of envelopes and reported monies in the bail and fine logbook. The Fiscal Services Manager will open each envelope individually and count and verify the funds contained therein. The Corrections Sergeant or above will verify the funds contained in each individual envelope and along with the Fiscal Services Manager will sign and date the envelope as containing the listed funds and both will initial and date the bail and fine log book. The Fiscal Services Manager is responsible for depositing the funds into the appropriate accounts at the Community Bank, N.A..
- d. The SCSO maintains a petty cash fund consisting of \$280.00 which is in the custody of the Fiscal Services Manager who is responsible for its authorized use and accuracy.

3. Disbursements –

- a. The Civil Division is authorized to disburse funds from an account handled by this component. All disbursements are made by check. The payees are various individuals, attorneys, Seneca County or another county, any of whom may be entitled to monies collected through the SCSO. One employee has the responsibility for disbursements.
- b. Disbursements from the Petty Cash Fund are made by the Fiscal Services Manager and are usually limited to reimbursement for items costing \$25.00 or less. Employees requesting reimbursement from the Petty Cash Fund will be required to execute a Petty Cash Voucher showing what was purchased, date of purchase, amount, and signature of purchaser. This voucher must be validated with an authorized signature. The voucher should be accompanied by a receipt obtained from the vendor.
- c. Disbursements from the Inmate Commissary Account are made by check. Checks must be signed by the Jail Administrator. Purposes for which funds from this account may be used are:
 1. To return any balance credited to an inmate at the time of his release from custody.
 2. To release inmate's funds to him/her for the purpose of meeting the requirements for bail. In this event, the funds are deducted from his account and the inmate is given a bail receipt for the amount of bail.
 3. All profits resulting from sales through the commissary are utilized for purposes of inmate welfare and rehabilitation. The purchase of recreational, educational, occupational or religious items or services for the exclusive use and benefit of the inmates.
- d. Disbursements from the cash bail and fine account are made by the Fiscal Services Manager. All disbursements are made by check to the various courts, or government entities entitled to bail and/or fines.
- e. Each division responsible for disbursement of funds reconciles the bank statements of each of these accounts on a monthly basis and otherwise ensures that the proper procedures have been followed. The Fiscal Services Manager oversees the reconciliation of these accounts on a monthly basis, with the exception of the cash bail and fine account which is overseen by the Finance Clerk assigned to the Sheriff's Office.

- f. All these accounts are subject to internal audits by the County Auditor at the discretion of the County Finance Director, and, by the State Comptroller.

C. Procurement – As any agency of the County of Seneca, the SCSO has no independent means for the acquisition of services or supplies. This function is carried out by the County Finance Department headed by the Finance Director. Authority for the Purchasing Department to make expenditures from public funds on behalf of the SCSO comes from the Seneca County Board of Supervisors which approves and sends to the Seneca County Treasurer, the annual budget.

1. It is the responsibility of the Finance Director, Finance Clerk assigned to the Sheriff's Office and the Sheriff to procure services, equipment and supplies on a timely basis and at the least cost. The purchase order is the mechanism through which goods and services are obtained and paid for. As appropriate, the SCSO prepares a purchase requisition which is forwarded to the Finance Director. The Finance Director or designee issues the purchase order and distributes copies to the vendor, the SCSO, and retains a file copy. Encumbrances are recorded when purchase orders are issued. Upon receipt of the item ordered, the SCSO copy is signed and returned to the Finance Director or designee.
2. Any new equipment purchase must be approved by the Board of Supervisors. (Purchasing Procedures, County of Seneca, Purchasing Department).
3. Purchasing contracts for materials, equipment, and supplies involving an estimated annual expenditure of over \$10,000 will be awarded only after public advertising, and soliciting formal bids in accordance with Section 103 of the General Municipal Law.
4. Opportunity will be provided to all responsible suppliers to do business with the municipality.
5. When soliciting bids, a statement of "General Conditions" will be included with all specifications submitted to suppliers. These general conditions will be incorporated in all contracts awarded for the purchase of materials, equipment, and supplies.
6. All contracts which require public advertising and competitive bidding will be awarded as provided by law and the rules and regulations of the Board of Supervisors of Seneca County.
7. Where formal bidding procedures are not required by law and/or Resolution, quotations will be solicited where deemed advantageous by the Purchasing Director.

8. Purchases should be made through available state contracts of the Office of General Services, Division of Purchasing, or under County contract pursuant to section 408-a of the County Law, whenever such purchases are in the best interest of the County.
9. Supplies used by various officers and departments should be uniform whenever consistent with operational goals in the interest of efficiency or economy.
10. No official or employee will be interested financially in any contract entered into by the municipality (Section 800 of the General Municipal Law). This also precludes acceptance of gratuities, financial or otherwise, by the above persons, from any supplier of materials or services to the municipality.
11. The County of Seneca will not be deemed responsible for commitments made circumventing these procedures.
13. Sales persons are required to visit the Finance Director or designee prior to initial, individual department contact.

D. Accounts Receivable/Accounts Payable - The Fiscal Services Manager is responsible for all account(s) receivable and payable(s), which includes, but, is not limited to:

1. Processing of purchase orders and vouchers for payment on a monthly basis.
2. Preparing requisitions for orders and verifying merchandise received prior to processing invoices for payment.
3. Preparing Travel & Conference Request forms.
 - a. The Travel and Conference policy is established by the Seneca County Board of Supervisors and may be located by all employees on the Seneca County intranet, in the County Policy Manual at section 101.409 for all employees and elected officials. Any expenses incurred without prior approval for such activity may be deemed unauthorized and reimbursement may be denied.
 - b. Each conference must be approved. The approval must be indicated on the "Request for Conference and Travel Form". The form must be signed by the endorsing official who is authorized to approve attendance at the conference (Resolution #352-05 effective 12/27/2005).
 - c. Expenses incurred must be reasonable, necessary, actual, and in accordance with the guidelines established by the Board of Supervisors. Travel and Conference expenses must not exceed the funds appropriated in the approved budget, unless budget transfers are initiated and approved prior to the requested travel.

- d. The Board of Supervisors reserves the right to periodically review the funds expended on travel and conference and may ask for reports detailing the conference attended. Full justification for attending a conference may be required by the Division Manager or other endorsing official prior to granting approval.
 4. Maintaining records regarding revenues including year-to-date figures.
 5. Verifying interdepartmental charge backs.
 6. Acting as the SCSO custodian of inventory records.
 7. Maintaining records regarding applicable grants.
 8. Preparing annual voucher to New York State for reimbursement under Article 79-a of the Navigation Law and Article 27.15 State Aid for Snowmobile Enforcement.
- E. Fiscal Liaison** - The Fiscal Services Manager serves as liaison with other government fiscal officers in matters related to the fiscal policies of the office such as budget preparation, purchasing policies, encumbrances, etc.
- F. Position Control** - The Fiscal Services Manager shall be responsible for maintaining position control in relationship to budget authorization. The Fiscal Manager will work under the direction of the Sheriff and will assure adherence to the policies established by the Board of Supervisors of Seneca County.
- G. Property Control** – The Sheriff has the responsibility to conduct and maintain the individual inventory pertaining to the Office of Sheriff. It is also the responsibility of the Sheriff to evaluate on a continuing basis the suitability and need for materials, supplies, and equipment. The Sheriff may designate this function to the Fiscal Services Manager for implementation.
1. Assets are defined as items of property acquired by an agency of Seneca County for utilization in rendering service to the citizens of the County.
 2. If any asset should become obsolete by reason of age, wear or technical advancement, or should it become surplus property, the Office of Sheriff shall notify the Finance Director or designee. The Finance Director or designee shall then determine the disposition of the asset.
 3. Assets are recorded at their acquisition cost; however, only items costing \$1000 or more will be tracked by inventory serial number. Items between \$500 and \$1000 will be marked “Property of Seneca County.” Items under \$500.00 will be considered as supplies.
 4. Inventory control on behalf of the county is the responsibility of the Seneca County Treasurer located in County Office Building, 1 DiPronio Drive, Waterloo, New York.

5. Within the SCSO, the Fiscal Services Manager shall oversee the maintenance of the county's fixed asset inventory program.
6. As described under paragraph C (1)(a) above, the Fiscal Services Manager is responsible for preparing requisitions, consistent with the agency needs and budgetary allocations, for approval by the Sheriff or a designee. Upon receiving requisitioned items, distribution is made by the Fiscal Services Manager to whatever supervisor has oversight of that item, for example, firearms equipment to the range officer, corrections supplies to the Corrections Lieutenant, etc.
7. Every item of agency-owned property, including expendables, is overseen by a supervisor having that specific responsibility and that person is accountable to the Fiscal Services Manager for its availability and condition. Office supplies are distributed and issued from the Fiscal Services Manager's office.
8. Depending upon its nature, as noted above, agency owned equipment which is stored is maintained in a state of operational readiness by whichever supervisor has been delegated the responsibility to do so. This individual insures that such equipment is inspected at regular intervals and, in the event of its consumption or obsolescence, is responsible for initiating the process for its replacement through the Fiscal Services Manager.
9. Under certain circumstances, damaged or lost property may be eligible for repair or replacement with the cost borne by Seneca County's Self- Insurance Program. However, all other property claims, including any damaged property that may have been within a vehicle, are handled by the Fiscal Services Manager and the Sheriff. Complete information regarding the damage or loss should be included in an Incident Report and forwarded to the Fiscal Services Manager who will prepare the appropriate damage claim form.

H. Payroll - The Staff Resource Assistant II performs general bookkeeping operations pertaining to the SCSO payroll. Specifically they:

1. Process and enter time sheets;
2. Prepare and enter adjustments;
3. Maintain payroll and attendance records;
4. Prepare records pertaining to sick days, disability, workmen's compensation, leave, and vacation leave;
5. Process initial stages of workers compensation claims; and,
6. Maintain overtime records.

- I. The County Finance Director** - is responsible for generating a budgetary status report (Statement of Expenditures, Encumbrances and Appropriations – General Fund) for the SCSO on a monthly basis. This report contains the following information, the use of which enables the Finance Clerk assigned to the Sheriff's Office to monitor expenditures for budgeted items:
1. The Board approved appropriation for each account (or program),
 2. Any budget modification due to a prior year encumbrance,
 3. Encumbrances made from prior year and current year,
 4. Current month expenditures,
 5. Year-to-date expenditures and encumbrances,
 6. Percentage of expenditures and encumbrances,
 7. Unencumbered balance,
- J. Financial Statements** - At the discretion of the Sheriff, the Fiscal Manager shall prepare a financial statement on cash collection and disbursement. Except for petty cash, only members authorized by the Sheriff will be permitted to accept or disburse agency funds. The Fiscal Manager is responsible for maintaining a list of authorized members. In addition, the Fiscal Manager is responsible for maintaining records of cash appropriations among organizational areas.
- K. Internal Audits** - The County Finance Director shall conduct scheduled or random internal audits of cash and non-cash fiscal activities throughout the Sheriff's Office.
- L. Independent Audits** - All independent audits of the Scio's fiscal activities will follow generally accepted accounting and auditing procedures and standards.
- M. Special Accounts** – The County Finance Director is authorized to create and establish special accounts for use by the SCSO. Accounts established by the County Treasurer may have a specific or special purpose(s) such as to receive donations for such programs as D.A.R.E. or others programs administered by the SCSO. These accounts are under the control of the Finance Clerk assigned to the Sheriff's Office with fiscal oversight provided by the County Finance Director and the Sheriff.

