



| <b>FISCAL MANAGEMENT</b>                            |                    |  |
|---|--------------------|--|
| ✓ <b>new:</b><br><b>rescinds:</b><br><b>amends:</b> |                    | <b>cross-reference:</b><br><br><b>accreditation standards:</b><br>NYSLEAP Standard(s): 5.2 & 5.3 |
| <b>effective date:</b><br>June, 2020                | <b>amend date:</b> |  |

**I. PURPOSE**

To establish policies and procedures to effectively manage and oversee the fiscal responsibilities of the Office of the Sheriff.

**II. POLICY**

- A. The Sheriff has the authority and the responsibility for the fiscal management of the Tompkins County Sheriff's Office.
- B. In order to accomplish this task, the Sheriff is assisted and supported by the Executive Assistant to the Sheriff and the Administrative team. The Administrative Team includes the Undersheriff, Corrections Division Captain, and all Lieutenant Deputy Sheriff's.
- C. The Executive Assistant to the Sheriff will be responsible for the physical preparation of the budget after receiving budget proposals from the Sheriff and the Administrative Team. The Administrative Team is responsible for seeking the input from office supervisors prior to making finalized proposals.
- D. All budget requests will be based on information specifically provided by the Sheriff and the Administrative Team.
- E. The day to day management of the operating budget will be the responsibility of the Sheriff, members of the Administrative Team, and the Executive Assistant to the Sheriff.

**III. PROCEDURES**

Accounting System

- A. The office's accounting system will be provided by the Tompkins County Finance Department under the direction of the Finance Director.
- B. The Tompkins County Finance Department forwards monthly reports indicating the status of budget accounts. These report may include, but are not limited to, a Combined Report, Encumbrance Status Report, Expenditure Audit Trail, Receipt Detail Report, and a Revenue

Audit Trail Report. This is in conformance with the [Tompkins County Administrative Manual Policy 05-01.](#)

### Safeguarding Cash

- A. *Petty Cash*: The Executive Assistant to the Sheriff maintains a petty cash fund of \$600.00 and the Corrections Division maintains a petty cash fund of \$300.00. These funds are used for miscellaneous expenses such as postage and incidental expenses; not to include regularly scheduled travel and training expenses, which will be reimbursed via Travel Expense Voucher. The only exceptions to this will be transport expenses, which will be properly labeled as a transport, documented on separate reconciling paperwork provided by direct supervisor and submitted directly after the transport.
1. Regularly scheduled Travel and Training expenses must be assumed by the employee, in accordance with Tompkins County Fiscal Policy, and submitted for reimbursement with proper documentation; to include Travel Expense Voucher and Travel Authorization Form (*See attachments A & B*). These expenses cannot be reimbursed without proper documentation.
  2. All disbursements require a proper receipt and will not include the reimbursement of tax, as Tompkins County is a tax exempt agency. Documentation can be provided for tax exemption during purchases by the Civil Division Office. (*See attachment C*).
  3. When these funds are near depletion, the accounts are to be reconciled by the Executive Assistant to the Sheriff and submitted via voucher, with corresponding receipts, to the Tompkins County Finance Department for account is reimbursed. Each petty cash fund will have separate reimbursement vouchers submitted (i.e. Corrections Division Petty Cash and Civil Division/Road Patrol Petty Cash).
- B. *Cash Drawer/Cash Box*: Staff in the Civil Office maintain a cash drawer and a cash box. The drawer and box contain \$100.00 in cash.
1. The Cash box is located inside of the safe in the Civil Division and is used exclusively for breaking down larger bills. It is managed by the Senior Civil Account Permit Clerk. When larger bills in the box need to be cashed for smaller denominations, the cash is placed in the bank bag with a note as to what denominations are needed. Once the cash is exchanged at the bank, it is placed back into the cash box. The box is then counted to make sure there is a \$100.00 balance.
  2. The cash drawer is a lockable drawer that is by the front window in the civil office. This drawer is the primary cash drawer for the Sheriff's Office and is where the records and pistol permit fees are kept prior to being deposited with the bank. When a customer comes in to pay for pistol permit transactions, copies of records, sheriff identification cards, background checks etc., a transaction is entered in the computer system. From the system, a receipt may be generated and issued to the customer. The cash or check that is received is then placed into the cash drawer.

The cash drawer is then balanced on a daily basis. A report is generated in the computer system that displays what transactions came in and the amount. The drawer is then counted and should contain the amount displayed on the report plus the \$100.00 balance, which

always remains in the drawer for making change. The amount in the drawer which matches the amount in the computer is then deposited into the Tompkins County General Fund through the Tompkins County Trust Company.

Once a month an additional report is generated in the computer system which will show the revenue for the month, broken down by records fees and pistol permit fees. This report is then compared with the receipts from the bank to make sure it balances. These documents are then provided to the Tompkins County Finance Department who maintains the bank account. The Tompkins County Finance Department will then make the appropriate budget adjustment within the revenue lines in the Sheriff's Office budget.

3. The administration of the petty cash must be in conformance with [Tompkins County Administrative Policy Manual 05-09](#).

C. *Fees:*

1. Records Fees: Copies of records, photos, Sheriff's ID cards and Pistol Permits all generate revenue for the County. This money is accounted for as specified above.
2. Civil Division Paper Service Fees: Fees for mileage, services, docketing, etc. are received with the civil papers that are requested to be served. These funds are deposited into the civil checking account and are disbursed to the County Finance Department each month.
3. Income/Property Executions: Monies received are deposited in the Civil checking account and are disbursed to the appropriate plaintiff in the form of a check on a monthly basis.

D. *Confidential Investigations Fund:* The Road Patrol Division (3113) budgets for an investigation fund of \$5,000 per year. This fund is administered by the Lieutenant in charge of the Criminal Investigation Division.

1. The Lieutenant is responsible for tracking all cash on hand and will work with the Executive Assistant to the Sheriff when money needs to be drawn from the budgeted line item to replenish the cash on hand. The Executive Assistant to the Sheriff will prepare a voucher to be submitted to the Tompkins County Finance Department, who will in turn issue a check to the Sheriff's Office for the funds.
2. The Executive Assistant to the Sheriff will submit a budget adjustment to transfer the replacement funds from the Tompkins County Sheriff's Federal Forfeiture Account to the budgeted line item in the Sheriff's budget. The Lieutenant will maintain the register of all transactions from the account.

Agency Credit Cards

- A. Only the Sheriff or his designee has the authority to open revolving charge accounts and/or credit lines, including but not limited to making applications of debit and credit cards.
- B. All debit and credit cards for use by the Sheriff's Office shall not be used without prior authorization from the Sheriff or his designee.
- C. The Sheriff and Undersheriff will have assigned credit cards. Additional credit cards will be

secured by the Executive Assistant to the Sheriff. The Executive Assistant to the Sheriff or in their absence a member of the Civil Division will be responsible for issuing out credit cards for purchases as authorized.

- D. A ledger will be maintained and housed in the Civil Office - to feature proper sign out procedures of credit cards (*See attachment D*).
- E. Members using an agency credit card are responsible for ensuring the credit card transaction record and any associated original receipts are immediately forwarded to the Executive Assistant to the Sheriff for payment. Members utilizing the agency card are responsible to ensure that no sales tax is charged to the purchase. If tax is charged the employee will be responsible for the overage of tax or responsible for recovering tax credit from the charging entity. (*See attachment E*).
- F. All sworn members will be assigned an individual gas card along with a personal pin number. Gas credit cards are programmed to only allow the purchases of gasoline.
- G. If any debit, credit, or gas card is lost or stolen, the member will be responsible to notify the Sheriff through the chain of command. The Administrative Lieutenant or designee will make the appropriate notifications to cancel the card and to order a replacement card. If a card is stolen, a police report shall be filed.

#### Asset Forfeiture Trust Account

- A. Federal legislation has provided police agencies with an avenue for seizing assets of those involved in the sale and distribution of controlled substances. All asset forfeiture funds must be maintained, and spent, in accordance with the most current version of the U.S. Department of Treasury Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.
- B. The Sheriff's Office has established (2) law enforcement trust accounts, dedicated for law enforcement purposes and funded by its share of completed forfeiture actions commenced under 18 USC §981, 21 U.S. Code § 853, or under any other statute as directed by the Attorney General.

The Sheriff's Office Federal Forfeiture Trust Accounts are:

- 20830000 Justice Forfeiture
- 20830001 Treasury Forfeiture

These trust accounts shall be known as the Sheriff Justice Forfeiture and the Sheriff Treasury Forfeiture, which shall be interest-bearing accounts. Investigations performed by the Sheriff's office is the primary source of funds received from forfeiture actions. All forfeited funds, or proceeds from the sale of forfeited property received by the Sheriff's Office, shall be deposited into the appropriate Trust account based upon which agency the funds were received from. In addition, any interest generated by each Trust fund shall remain in that Trust for the use of the Sheriff's Office. These Trust accounts shall be maintained by the designated funding entity but shall be administered by the Sheriff.

Because Justice Forfeiture and Treasury Forfeiture are trust accounts, the funds shall not revert to the county general treasury at the end of a fiscal year, but shall carryover from year to year and shall be used solely for law enforcement purposes at the discretion of the Sheriff.

C. The Sheriff or his designee shall authorize all disbursements from Justice Forfeiture and Treasury Forfeiture trust accounts. Before funds can be disbursed, the Sheriff shall notify its funding entity in writing of the intended expenditures. These expenditures must be an allowable expense as defined in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. This notification shall include at a minimum: the date, amount of disbursement, description of requested property/funds, purpose/reason of disbursement, person/company/agency receiving the property/funds, an indication of the proposed law enforcement use and the signature of the Sheriff.

D. Accounting and Maintenance of Federal Forfeiture Trust Accounts

1. The funding entity shall record only Justice Forfeiture and Treasury Forfeiture equitable sharing funds in the appropriate Sheriff Trust account based upon the agency issuing the funds, and report all Federal Forfeiture equitable sharing funds on the year-end financial statements of the account.
2. The funding entity shall provide the Sheriff with the account ledgers and the Sheriff shall reconcile the Justice Forfeiture and Treasury Forfeiture equitable sharing account balances to the funding entity's account ledger and annual ESAC forms.
3. At any time that the Sheriff transfers DOJ equitable sharing funds with another agency, they must ensure that that sub-recipient is in compliance with the equitable sharing program and must monitor and ensure that the funds received by the sub-recipient are used and reported correctly to the DOJ.

E. Federal Equitable Sharing Agreement and Certification (ESAC)

1. The Sheriff must submit an ESAC in the eShare portal annually, appropriately accounting for interest, receipts, and direct payments in accordance with the Guide to Equitable Sharing for State and Local Law Enforcement Agencies (2018) and all subsequent updates.
2. The ESAC must be reviewed and approved by the Sheriff and the Tompkins County Administrator. The Sheriff and the Tompkins County Administrator will sign the ESAC form and then the form will be saved for five (5) years.

Homeland Security and Emergency Services Grant Funding

A. It is the policy of the Tompkins County Sheriff's Office to apply for and manage grants administered by the NYS Department of Homeland Security and Emergency Services in strict adherence to the guidelines set forth by the NYS DHSES and the policies of Tompkins County. In the event the Tompkins County Sheriff's Office receives grant funding as "Grantee" and there is a different "Implementing Agency," the "Implementing Agency" will be required to adhere to this policy.

B. Grant Application

1. When preparing the grant application, TCSO will utilize the "Local Sub-Recipient Program Guidance" document for the State Homeland Security Program and the State Law Enforcement Terrorism Prevention Program. This document provides instruction and guidance in the application process and is supplied by DHSES along with the grant

application.

C. Grant Management

1. Upon receiving a final contract for grant funding, agency staff will review all documents received including but not limited to the contract and any Appendix that is attached to the contract and is part of the agreement.
2. Upon reviewing the documents, if any questions arise agency staff should contact our DHSES Program Representative for clarification.
3. The Appendix provided in the grant contracts cover Payments and Reporting, Additional Contractor Obligations, Representations and Warranties, and Federally Funded Grant Requirements.
  - a. All transactions utilizing grant funding must strictly adhere to the guidelines set forth in any Appendix provided in the grant award. All purchasing, claims for reimbursement, property documentation, and fiscal reporting requirements will be done and kept in accordance with the appropriate Appendix.
  - b. If at any point a question or situation arises that is not covered in an Appendix, agency staff will contact our DHSES Program Representative for further guidance.

Internal Monitoring

- A. Internal monitoring of fiscal activities will be done by the Tompkins County Finance Department. Tompkins County Purchasing will authorize all purchases which fall within their area of responsibility. All vouchers and documents requiring payment from any budget of the Sheriff's Office will be submitted to the Tompkins County Finance Department.
- B. The Sheriff and his staff will be responsible to see that purchases are received, signed for, and properly assigned for their intended use.

Attachments:

- A. [Tompkins County Administrative Policy Manual Section 5](#)
- B. [Travel Expense Voucher](#)
- C. [TC Conference/Meeting and Travel Authorization](#)
- D. [Tax Exemption Certificate](#)
- E. [Sheriff's Office Credit Card Log](#)

By Order Of



Derek Osborne  
Sheriff