

YORK-POQUOSON SHERIFF'S OFFICE	RULES AND REGULATIONS
SUBJECT: Budget, Fiscal Management, and Capital Assets	NUMBER: RR 1-23
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1 **INDEX WORDS**

- 2
- 3 Acceptance of cash
- 4 Accounting
- 5 Appropriation, emergency
- 6 Assets, capital
- 7 Auditing
- 8 Budget, annual
- 9 Dispersal of petty cash
- 10 Funds,
- 11 Petty cash
- 12 Property, disposal of
- 13 Property, inventory of
- 14 Purchasing

15

16 **POLICY**

17

18 The Sheriff is responsible for preparing and submitting the annual budget request to the Board of

19 Supervisors and managing all fiscal operations.

20

21 **PURPOSE**

22

23 The purpose of this directive is to explain the York-Poquoson Sheriff's Office procedures and

24 practices regarding fiscal management and to assign and delegate certain responsibilities for

25 fiscal management within the York-Poquoson Sheriff's Office.

26

27 **PROCEDURES**

- 28
- 29 • Responsibilities
- 30 ○ The Sheriff has the ultimate authority and responsibility for fiscal management and
- 31 fiscal matters for the York-Poquoson Sheriff's Office.
- 32 ○ The Administrative Services Division has specific responsibilities in the areas of
- 33 acquisition, receipt, inspection, storage, and issue of Sheriff's Office property and
- 34 equipment.
- 35

- 36
- 37 • Annual Budget
 - 38 ○ The budgetary process is prescribed by the York County Division of Financial and
 - 39 Management Services and is an essential managerial planning tool, which enables the
 - 40 Sheriff's Office to organize its financial resources in an objective-directed effort to
 - 41 derive the maximum return for the tax dollars expended.
 - 42 ○ Budget appropriations are approved annually by the York County Board of
 - 43 Supervisors.
 - 44 ○ The Administrative Services Manager is primarily responsible for the creation,
 - 45 maintenance, and revision of the budget process.
 - 46 ○ Budgeting is a continuous process, which is the responsibility of the Sheriff, Chief
 - 47 Deputy and each division commander. It involves the identification of objectives and
 - 48 the determination of organizational needs based upon a reasonable assessment of
 - 49 future requirements.
 - 50 ○ The Sheriff's Office budget represents an evaluation of relative needs based upon
 - 51 quantitative and qualitative data. It involves a decision regarding objective priorities
 - 52 with consideration given to the volume and type of work required and costs involved.
 - 53 ○ Written recommendations and justification for budget lines, particularly those dealing
 - 54 with requests for additional personnel or capital item acquisition, will be based on
 - 55 detailed operational and activity analysis which will clearly demonstrate need,
 - 56 operational capability to be enhanced, etc.
 - 57 ▪ These recommendations will become part of the Sheriff's budget back-up
 - 58 information or may be submitted as part of the budget for consideration by the
 - 59 York County Board of Supervisors.
 - 60 ○ Division commanders communicate organizational needs by means of budget
 - 61 requests. Such requests should be limited to:
 - 62 ▪ Items, which are necessary to continue the present standard of service,
 - 63 ▪ Materially improve the standard of service, or
 - 64 ▪ Reduce the cost of service.
 - 65
 - 66 ○ It is the responsibility of division commanders to weigh needs carefully and to present
 - 67 estimates which incorporate reasonable and economically sound requests.
 - 68 ○ If an item is requested on the basis that it will improve the standard of service, the
 - 69 justification should show conclusively that the objective will be reached and that the
 - 70 cost will be returned in some concrete manner.
 - 71 ○ Division commanders shall actively participate in the development of budget lines
 - 72 and provide documents and instructions as to budget line development and
 - 73 justification.
 - 74 ▪ The draft Sheriff's Office budget is then circulated among all division
 - 75 commanders by the Administrative Services Manager then forwarded to the
 - 76 Sheriff and Chief Deputy for their review, comment, and questions.
 - 77
 - 78 ○ Budget updates are available from the Division of Financial and Management
 - 79 Services.

- 80 ○ The budget information provided by the Chief of Fiscal Accounting Services will
81 provide the approval of each account.
82 ○ The following budget line item information is available via the York County
83 Financial Management Software:
84 ▪ Original budgeted amount,
85 ▪ Balances, at a minimum, at the commencement of each month,
86 ▪ Current expenditures and amounts encumbered,
87 ▪ Available remaining balances.
88
89
90 • Supplemental or Emergency Appropriation and Fund Transfers
91 ○ The Administrative Services Manager or designee after consultation with the Sheriff
92 or Chief Deputy may contact the York County Division of Financial and Management
93 Services to initiate the transfer of funds from one account to another to address
94 shortages and overages that are identified.
95 ○ When emergency situations arise involving any circumstances that could not have
96 been anticipated by prior fiscal planning, the Sheriff or his designee may request
97 additional funding from the York County Board of Supervisors.
98
99 • Accounting
100 ○ Sheriff's Office Cash Funds
101 ▪ All cash funds in the Sheriff's Office must be properly collected, safeguarded, and
102 properly disbursed.
103 ▪ Cash funds shall include:
104 ❖ Sheriff's Office Cash Fund.
105 ➤ Petty cash
106
107 ❖ Copy Fee Fund.
108 ➤ Incident reports,
109 ➤ Accident reports,
110 ➤ Solicitation Permits,
111 ➤ Precious metals dealer's licenses.
112
113 ❖ Special Investigations Fund,
114
115 ▪ A balance sheet, ledger, or other system shall be maintained for each cash fund
116 that include:
117 ❖ The initial balance.
118 ❖ Cash income received (credits).
119 ❖ Cash distributed (debits).
120 ❖ Balance on hand.
121
122 ▪ Proper documentation such as receipts, or invoices shall be provided prior to
123 receiving any cash from a Sheriff's Office cash fund.

- 124 ❖ Documentation such as receipts or invoices shall be required for all cash
125 expenditures.
126
127 ▪ Accounting of all cash funds shall occur quarterly.
128 ❖ The audit may be performed in-house, but shall be performed by an
129 independent and neutral person with no responsibility with handling that
130 specific fund.
131
132 ▪ Subsequent sections identify all Sheriff's Office cash funds and assign
133 responsibility therefore.
134 ▪ The following positions are authorized to disburse cash:
135 ❖ The Sheriff or his designee.
136 ❖ Investigations Division Commander or his designee.
137 ➤ Limited to Special Investigations funds only.
138 ➤ Administrative Services Manager or their designee.
139
140 ▪ The following positions are authorized to accept cash on behalf of the Sheriff's
141 Office:
142 ❖ The Sheriff or his designee.
143 ❖ Administrative Services Manager or their designee.
144 ❖ Commander of Court Security/Civil Process or his designee.
145
146
147 ○ Sheriff's Office Petty Cash
148 ▪ The petty cash fund is authorized to provide a ready source of cash to reimburse
149 personnel for the following:
150 ❖ Small purchases,
151 ❖ Small meal/travel expenses,
152 ❖ Postage, or shipping fees, etc.
153
154 ▪ Normally, the maximum amount payable from petty cash shall not exceed
155 \$200.00 or the amount available in the fund.
156 ❖ Reimbursement for expenses in excess of \$200.00 shall be requested from the
157 Administrative Services Manager in the form of a check request and approved
158 by the respective Division Commander.
159
160 ▪ Non-cash reimbursement can be requested from the Administrative Services
161 Manager with proper documentation.
162 ▪ All requests for reimbursement from petty cash must be accompanied by written
163 evidence of expenditures, such as a purchase receipt or invoice, prior to
164 disbursement.
165 ▪ Employees receiving petty cash reimbursement shall sign for money received.
166 ▪ The petty cash fund shall be audited quarterly.
167
168 ○ Special Investigations Fund

- 169 ▪ Expenditures within the investigations budget provide for the establishment of a
- 170 confidential fund to support the operation of vice, drug, and organized crime
- 171 control functions such as, but not limited to:
- 172 ❖ Paying informants,
- 173 ❖ Purchasing contraband as evidence,
- 174 ❖ Purchasing stolen property,
- 175 ❖ Expenses for surveillance activities and equipment,
- 176 ❖ Other expenditures approved by the Investigations Division Commander.
- 177
- 178 ▪ The Investigations Commander is responsible for administration and maintenance
- 179 of such confidential funds. He/she shall:
- 180 ❖ Provide adequate security for the funds.
- 181 ❖ Maintain the fund according to local policies and all appropriate laws.
- 182 ❖ Properly disburse and deposit funds and maintain appropriate bookkeeping and
- 183 banking practices.
- 184 ❖ Maintain a secure file of all transactions, with restricted access and purge
- 185 records as legally required.
- 186
- 187 ▪ The Investigations Division Commander or designee shall not expend more than
- 188 \$1,000.00 without the specific authorization of the Sheriff or his designee.
- 189 ▪ When Special Investigations Funds become depleted, The Investigations Division
- 190 Commander shall request a check through Administrative Services Manager for
- 191 replenishment not to exceed the amount budgeted.
- 192 ▪ The Chief Deputy shall perform a quarterly independent accounting audit on the
- 193 Special Investigations Fund.
- 194
- 195 ○ Copy Fee Fund
- 196 ▪ Designated administrative personnel may sell copies of Sheriff's Office reports, as
- 197 authorized by law, and collect money from other public purchases or fees. Such
- 198 funds collected will be promptly forwarded to the Administrative Services
- 199 Manager who is responsible for recording and making a twice weekly deposits, if
- 200 funds have been collected, with the Sheriff's bank of choice.
- 201
- 202 ▪ The Administrative Services Manager shall:
- 203 ❖ Provide security for all monies collected.
- 204 ❖ Maintain the fund according to local policies and all appropriate laws.
- 205 ❖ Properly disburse and/or deposit funds,
- 206 ❖ Maintain appropriate bookkeeping and banking practices, and
- 207 ❖ Maintain a file of all transactions and purge records as legally required.
- 208
- 209 ▪ The Administrative Services Division Commander or his designee shall perform a
- 210 quarterly independent accounting audit on the Copy Fee Fund.
- 211
- 212 ○ Cash as Evidence or Found Property

- 213 ▪ All cash taken as evidence or turned into the Sheriff's Office will be properly
214 accounted for in accordance with [GO 2-15, Evidence Procedures](#).
215
- 216 • Purchasing
- 217 ○ All purchasing of York-Poquoson Sheriff's Office supplies and equipment shall be in
218 compliance with the York County Purchasing Manual.
- 219 ○ The Chief Deputy or Administrative Services Manager or their designee shall
220 cooperate with and assist the Division of Central Purchasing in the development of
221 specifications for items requiring standardized purchases, bidding procedures, and
222 criteria for selection of vendors and bidders for Sheriff's Office purchases.
- 223 ▪ The York County Purchasing Manual provides for small item, or emergency
224 purchases or rental of equipment during periods of time when normal purchasing
225 procedures cannot be followed.
- 226 ▪ All purchases shall be handled through the notification of the Administrative
227 Services Manager, or the Chief Deputy, or the applicable division commander.
- 228 ▪ The Administrative Services Manager or designee shall be primarily responsible
229 for all procurement for the Sheriff's Office requiring payment by check or
230 purchase order.
- 231 ▪ The Administrative Services Manager in consultation with the Chief Deputy shall
232 be responsible for maintenance and service agreements in accordance with County
233 purchasing policies.
- 234 ▪ Division Commanders and above may approve purchased with County Purchase
235 Cards, not to exceed the daily and monthly limit established by the York County
236 Purchasing Department.
- 237 ❖ All purchase card transactions shall be in accordance with York County
238 purchasing policies.
- 239 ❖ Division commanders shall use discretion and attempt to hold such purchases
240 to the minimum essential for mission accomplishment.
- 241 ➤ Any questions shall be referred directly to the Sheriff or Chief Deputy for
242 resolution.
- 243
- 244 ○ York County Purchase Cards
- 245 ▪ All Sheriff's Office personnel shall complete the York County Purchase Card
246 training prior to a purchase card being issued in their name.
- 247 ▪ Purchase cards shall be retained by the Administrative Services Manager who
248 shall issue the cards for use as needed for official travel.
- 249 ❖ Upon completion of official travel, the Purchase Card shall be returned to the
250 Administrative Services Manager.
- 251
- 252 ▪ The Sheriff, Chief Deputy and Division Commanders, as well as select Sheriff's
253 personnel, may retain possession of and use their issued purchase card, unless
254 such authorization is revoked by the Sheriff or his designee.
- 255 ❖ Purchases using the York County Purchase Card shall:
- 256 ➤ Be in accordance with York County purchasing policies,
- 257 ➤ Not to exceed authorized daily or monthly limits,

- 258 ✓ Requests for increases in daily or monthly Purchase card limits shall be
 259 made through the Administrative Services Manager with approval by
 260 the Sheriff or his designee.
- 261
- 262 ➤ Not be used for personal expenses,
 263 ➤ Not used for the purchase of meals during official travel.
- 264
- 265 ▪ All Sheriff's Office personnel using Purchase Cards shall be responsible for the
 266 following:
 267 ❖ Obtaining and retaining copies of receipts for all purchases,
 268 ❖ Obtaining a budget code for all purchases,
 269 ❖ Entering the Purchase Card transaction and associated receipts into the York
 270 County Budget and Accounting software system.
- 271
- 272 • Inventory Control of Capital Assets, Equipment, and Other Property
- 273 ○ For the purpose of this policy Capital Assets are defined as equipment with a value of
 274 \$5,000.00 or more at the time of purchase.
- 275 ▪ Each respective Division Commander or their designee shall be responsible for
 276 the accountability of property under their control and shall be responsible for
 277 compliance with inventory control procedures and will ensure:
 278 ❖ Proper accession of all capital or other major items of equipment in their
 279 division's inventory.
 280 ❖ Capital assets are inventoried and inspected at a minimum annually or at the
 281 request of the Sheriff.
- 282
- 283 ○ The Administrative Services Manger shall be responsible for:
 284 ▪ Assignment of control numbers, and proper markings.
 285 ▪ Appropriate deletion of items properly authorized for disposal by the Sheriff and
 286 then deletion from inventory.
 287 ▪ Proper reporting of and disposition of damaged, excess, and surplus properly as
 288 directed by the Sheriff.
 289 ▪ Maintenance of complete records for all Sheriff's Office property, equipment and
 290 other assets.
- 291
- 292 ○ The Administrative Services Division shall be responsible for Proper issue of:
 293 ▪ Individual clothing and equipment to employees,
 294 ▪ Maintaining an inventory of equipment available for issue and responsibility
 295 therefore.
 296 ❖ All stored Sheriff's Office property shall be maintained and kept in a state of
 297 operational readiness.
 298 ❖ This equipment shall be inspected semi-annually.
- 299
- 300 ○ The Armorer will have the responsibility for the:
 301 ▪ Proper storage and control of all weapons and ammunition retained in the
 302 equipment storage room.

- 303 ▪ Proper issue of weapons, ammunition, including maintenance and inspection.
304
305 ○ The Patrol Division Commander or his designee will have the responsibility to:
306 ▪ Issue vehicles and radios to employees, and
307 ▪ Shall ensure maintenance and inspection of the same.
308
309 ○ Deputies shall be directly responsible to the same standard for all assigned equipment.
310 ○ Specialized team commanders, supervisors, and division commanders shall further be
311 held accountable for their subordinates.
312
313 • Property Disposal
314 ○ All property, surplus or otherwise, owned by the Sheriff's Office, the County of York
315 or the Commonwealth of Virginia in the possession of the Sheriff's Office shall be
316 disposed of in accordance with the York County Purchasing Manual.
317 ○ In case of any property sold under a civil court order, the Court Security/Civil Process
318 Division Commander or his designee is responsible to ensure prompt deposit of
319 revenues with the Clerk of the Court issuing the order.
320 ○ In the case of public sale of bicycles or other items listed as lost, found or unclaimed
321 non-evidentiary items, the Administrative Services Manager is responsible to ensure
322 that the appropriate deposit is made to the Treasurer of the County of York.
323 ○ In the case of the sale of property from the Sheriff's Office, sale proceeds will be
324 turned over to the Treasurer of the County of York.
325
326 • Sheriff's Sales
327 ○ See, [GO 2-38, Civil Process](#)
328
329 • Internal Monitoring/Independent Audit
330 ○ All division commanders shall, in the performance of their duties, monitor Sheriff's
331 Office fiscal activities.
332 ▪ Such internal monitoring serves to provide pertinent information for determining
333 whether established internal control procedures are being administered effectively
334 and for evaluation of performance of staff responsibilities for fiscal management
335 functions.
336 ❖ Any discrepancies or suggestions for improvement should be reported to the
337 Sheriff.
338
339 ○ An independent audit shall be conducted at least annually of all Sheriff's Office
340 accounts and finances.