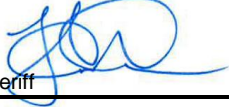




DESCHUTES COUNTY SHERIFF'S OFFICE

Policy Title: Financial	Effective Date: February 27, 2017	Policy Number: 3.90	
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Attachments:	L. Shane Nelson, Sheriff 		

I. PURPOSE

The purpose of this policy is to provide procedures for the processing of Accounts Payable and Accounts Receivable for the Deschutes County Sheriff's Office.

II. POLICY

The Sheriff's Office and its members have substantial powers which significantly affect the livability of a community and the lives of the citizens. As a consequence, the public holds this agency closely accountable for the use of those powers. Examples include the use of force, probable cause arrests, and searches.

Since the agency is publicly funded with tax dollars, the citizenry also holds members of the Sheriff's Office accountable for the careful expenditure of those dollars. It is, therefore, the policy to be good stewards of the citizens and their tax dollars by strict adherence to sound fiscal management and financial policy.

III. AUTHORIZATION

A. Authorized Personnel

Sheriff's Office personnel who are specifically authorized to approve purchase orders and charge accounts are:

1. Sheriff and Captains for purchase orders
2. Sheriff, Captains or designee for specified charge accounts

The Sheriff's Office maintains a list of authorized signature levels by dollar amount. The list is on file in the Business Manager's office.

B. Types of Payment

The members listed in III A above may use a purchase order or charge account at any time. Other members must receive pre-approval.

The Sheriff and Captains may use credit cards for purchases deemed necessary to conduct Sheriff's Office operations in a fiscally responsible manner.

Whenever possible, attempts will be made with vendors to set up a charge account or have them accept a Sheriff's Office purchase order. A credit card may be used in the rare case that the vendor is not able to set up a charge account or accept a purchase order, when that vendor is the only vendor available or the most cost-effective method of purchase. When using a credit card, the member shall provide proper documentation that details why the credit card use was necessary.

C. Operational Inventory

Designated staff members have been assigned to acquire operational inventory for the Sheriff's Office.

1. *Uniform Items:* All requests for uniform-related items will be ordered, received, and inventoried by Human Resources or the Training Unit.
2. *Day-To-Day Supplies:* All normal office supplies (paper, notebooks, pens, paper clips, computer supplies) will be located in designated supply areas.

When items are nearing depletion, a purchase order request shall be made directly to the Captain who is responsible for the budget in that particular division. After receiving signed approval on the purchase order, designated administrative staff may place an order. Upon product delivery, the staff member who placed the order shall sign a packing slip, marking the date the order was received. The order form, packing slip and purchase order will then be forwarded to Accounts Payable for payment.

3. *Special Items:* Items not normally used in day-to-day operations will be ordered by Accounts Payable or a Purchasing Agent. A Purchasing Agent is assigned to the Corrections Division and the Digital Forensics, IT and Training Units. Members shall seek approval from the Division Captain through the use of a purchase order. The order form and purchase order will be forwarded to Accounts Payable or Purchasing Agent to initiate the order. The member that placed the order will sign a packing slip, marking the date the order is received. The order form, packing slip, and purchase order will then be forwarded to Accounts Payable for payment.
4. *Firearms:* All firearms and related supplies will be requested and ordered by the Training Unit with the approval of the Sheriff or Captains in accordance with the approved expenditure level authorizations.
5. *Capital Items:* Purchase of capital items will be approved by the Sheriff or Captains in accordance with the approved expenditure levels authorizations. The necessary information will be provided to the Business Manager to complete the Capital Outlay Expenditure Form, which will be submitted to Finance for approval prior to the capital item purchase. Capital Items encompass all material and property expenditures of \$5,000 or greater, with an expected useful life exceeding one year.
6. The Business Manager will be notified of all agency-owned property being permanently transferred from the possession of the agency. The Sheriff's Office will follow [Deschutes County General Policy No. F-4, Capital Asset Disposal & Transfer](#), for all capital asset disposal or transfers.
7. *Training:* Prior to attending training, all Sheriff's Office members will complete and submit for approval the Request to Attend Training Form. The Sheriff's Office will follow [Deschutes County General Policy No. F-1, Reimbursement for Miscellaneous Expenses and Expenses incurred While Traveling on County Business](#), for training expenses.
8. *Travel:* All efforts will be made to obtain the government rate at hotels when traveling for any purpose representing the agency. If the government rate cannot be obtained from a hotel, approval will be made by the Sheriff through the chain of command. A note must be on the request stating that the government rate was not available.

IV. PROCEDURES FOR ORDERING / PURCHASING

A. Purchase Orders and Charge Accounts

1. The Business Manager or designee will acquire blank purchase order forms from the Deschutes County Finance Department. A log will be maintained in the Business Office with the name of the requestor and item to be purchased for each purchase order.
2. The requesting member will complete the purchase order, obtain proper signature approval and issue the purchase order to the vendor. The white copy will be given to the Sheriff's Office Accounts Payable. The pink copy will be retained with the Purchase Order Log.

3. If a purchase for either goods or services exceeds \$5,000, the requesting member will notify the Sheriff's Office Legal Counsel. Legal Counsel will determine if a contract will be required.

B. Visa Credit Card

1. The Sheriff and Captains will be issued Visa credit cards for purchases only of an urgent nature when no other method of payment is available or accepted.
2. The Sheriff or Captain must retain all receipts of charges placed on the credit card and submit them to Accounts Payable. In addition, the Sheriff's Office Credit Card Documentation Form shall accompany the receipts and provide a detailed description of the items purchased an explanation for why the use of the credit card was required. Receipts from the use of a credit card will be submitted as soon as possible to ensure accurate budget tracking and reconciliation.
3. Accounts Payable will forward all receipts and documentation to the Deschutes County Finance Department to align with the monthly credit card statement.
4. VISA credit cards shall be paid in full each month and payment will be made prior to the due date. Any discrepancies will immediately be brought to the attention of the financial institution issuing the card.

V. PROCEDURES FOR PAYMENT

A. Submitting Bills

All bills will be submitted to Sheriff's Office Accounts Payable for processing.

B. Payment Authority

Payment authority lies with the Sheriff or his designee in his absence.

C. Invoice Copies

All invoices and billing statements will be scanned to electronic files by Sheriff's Office Accounts Payable prior to forwarding the bill to the Finance Department.

D. Authorized Statements

Authorized invoices/billing statements will be forwarded to the Finance Department for issuance of a check.

1. Any special instructions for the Finance Department will be noted and highlighted on the Accounts Payable Voucher.
2. If a check is needed by a certain date, notation will be made and highlighted on the Accounts Payable Voucher.

VI. DOCUMENTATION

All paperwork relating to a purchase will be forwarded to Sheriff's Office Accounts Payable.

VII. ACCOUNTING PROGRAM

A. Personnel

Personnel Services are tracked using the monthly printout provided by the Finance Department.

B. Materials and Services

1. Vendor invoices will be processed by Sheriff's Office Accounts Payable. All invoices will be approved by the Sheriff or his designee.

2. All invoices will be coded to the appropriate County general ledger accounts.

C. Capital Items

Capital Items are tracked the same as material and service items.

D. Reconciliation

The County Finance Department provides monthly reports showing general ledger account balances, including beginning balance, credits, debits and the ending balance.

VIII. ACCOUNTS RECEIVABLE AND RECEIPTS

A. Authorization to Receive and Process Cash

All members of the Deschutes County Sheriff's Office are authorized to receive and process cash within the normal course of their duties, following proper policies and procedures.

B. Processing

Receipts are provided for every payment transaction. One copy is given to the customer and one copy is retained. The cash/checks will be balanced daily and will be taken to the Deschutes County Finance Department with a County deposit slip. The Deschutes County Finance Department will issue a receipt for monies submitted to them.

All receipts (cash, checks, drafts, and other types of payment) will be handled and sent to the Deschutes County Finance Department in accordance with [Deschutes County General Policy No. F-11, Cash Handling Practices](#), with the exception of turning receipts over to the County Finance Department within 24 hours.

C. Accountability

As a part of the County's annual audit, each department's/office's accounts receivables and receipts shall be audited by the County's independent auditor. In addition, the Business Manager shall conduct quarterly audits of the Street Crimes, Central Oregon Drug Enforcement (CODE) team, and Asset Forfeiture accounts.

IX. GRANTS

A. Coordination

All grants will be coordinated through the Finance Department.

B. Documentation

1. All grant money documentation will be processed through the Sheriff or the Business Manager.
2. The Business Manager and Sheriff's Office Legal Counsel will be responsible for documenting all items necessary to comply with the grant requirements.
3. Requests for grant reimbursement will be prepared by the Sheriff, his designee, or by the Business Manager.
4. All equipment purchased from grant money will be tagged and inventoried using the Deschutes County Finance Department's asset procedures and any requirements stipulated in the grant.