



DESCHUTES COUNTY SHERIFF'S OFFICE

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Attachments:	 Kent van der Kamp, 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 our community members and their tax dollars by strict adherence to sound fiscal management and financial policy.

III. AUTHORIZATION

A. Authorized Personnel

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

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

The Sheriff's Office maintains a list of authorized signature levels by dollar amount as follows:

- Undersheriff's authorization is \$10,000
- Captain's authorization is \$10,000

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.

Undersheriff 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. When using a credit card, the member shall provide proper documentation that details the credit card use.

C. Operational Inventory

Designated 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 the Training unit / division.
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. Someone other than the member that placed the order will receive the order in Munis within 24 hours, uploading the packing slip and verifying the date received, dollar amount, and quantity. The documents 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, Undersheriff or Captains in accordance with the approved expenditure level authorizations.
5. *Capital Items:* Purchase of capital items will be approved in accordance with the approved expenditure levels authorizations. Capital Items encompass material and property expenditures of \$5,000 or greater, with an expected useful life exceeding one year. All purchases of \$10,000 or greater must follow proper procurement procedures. Capital Items include both the purchase of new assets and any expenditures that increase the value of an existing asset.
6. For any agency-owned property being permanently disposed or transferred from the possession of the agency, the Sheriff's Office's asset transfer forms will be completed for all capital asset transfers and routed to the Business Manager for inventory adjustment and record keeping.
7. *Training:* Prior to attending training, all Sheriff's Office members will complete and submit a training request for approval through Power DMS. In the event a rental car is needed, Deschutes County Risk Management will be contacted for the necessary insurance coverage for the vehicle.
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, or designee, 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. All purchases for the Sheriff's office require preapproval. The purchasing agent shall enter a requisition into Munis for formal approval.
 - a. Building Maintenance Materials & Services up to \$5,000 are approved by the Building Maintenance Supervisor.
 - b. Fleet vehicle maintenance purchases up to \$5,000 are approved by the Automotive Supervisor.
 - c. IT purchases up to \$5,000 are approved by the IT Manager.
 - d. All division purchases up to \$10,000 are approved by the Division Captain or Undersheriff.
 - e. Purchases over \$25,000 are reviewed by Legal Counsel.
 - f. The Sheriff has authority to approve purchase orders, contracts, or direct payments to vendors up to \$50,000.
 - g. County Administrator approves purchase orders, contracts, or direct payments to vendors from \$50,000 up to \$250,000.
 - h. The Board of County Commissioners approve purchase orders, contracts, or direct payments to vendors for more than \$250,000.
2. The requesting member will provide the purchase order to the vendor upon the completion of the approval process to initiate the requested order. All invoices shall be directed to Accounts Payable. The purchasing agent will receive the order with dated and signed packing slip in Munis within 24 hours or receipt. The copy of the packing slip received by Accounts Payable serves as notice to process the payment.

B. Credit Cards (Includes Purchase Cards)

1. Undersheriff and Captains may be issued credit cards for purchases only of an urgent nature when no other method of payment is available or accepted. All purchasing limits still apply.
2. All receipts must be retained, including detailed 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 narrative description of the items purchased, with an explanation for the use of the credit card. 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. Credit Cards (P-Cards) shall be reconciled by Accounts Payable through Munis and forwarded to the County Chief Financial Officer for payment processing. All credit card transactions are reviewed for approval by the Sheriff, Undersheriff, or division Captain.

V. PROCEDURES FOR PAYMENT

A. Submitting Bills

All invoices requesting payment will be submitted to Sheriff's Office Accounts Payable for processing.

B. Payment Authority

Payment authority lies with the Sheriff, Undersheriff, and Captains, and supervisors as outlined in IV.A.1.

C. Invoice Copies

All invoices will be scanned into Munis per record retention requirements.

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 in Munis.
2. Checks are printed weekly at the Deschutes County Finance Department. The approval process of an invoice's workflow in Munis must be completed by Wednesday at 5:00pm to be included in the Thursday check run, or Friday mail drop.

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 County 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 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 regularly, and deposits taken to First Interstate Bank. Cash received after hours must be locked in the safe at the Deschutes County Sheriff's Office.

1. Endorse checks with a restrictive endorsement immediately.
2. Deposit all monies within one business day.
3. All monies held overnight should be in a secure area, locked in a safe.

All receipts (cash, checks, drafts, and other types of payment) will be given to the Business Unit to upload to Munis for record retention

C. Accountability

As a part of the County's annual audit, this office's accounts receivables and receipts are 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. These audits will be scanned and maintained by the Business Manager.

IX. GRANTS

A. Coordination

All grants will be coordinated through the Division Commander, in coordination with the Business Manager.

B. Documentation

1. All grant application and budget documentation will be approved by the Sheriff, Undersheriff, the Division Captain, and Legal Counsel. The Business Manager will coordinate with the County Administrator regarding any board actions.
2. The Business Manager and 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 Division Captain, their designee, or by the Business Manager. All grant purchases will be coded with any corresponding project code and logged into Munis per the appropriate purchasing procedures and any requirements stipulated in the grant.