



General Order 17.1 - Fiscal Management

PURPOSE: Provide guidelines for fiscal matters of the department.

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ISSUED BY : Sheriff Jeffrey Easter

REVIEWED BY: Standard Review Committee

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17.1.1 AUTHORITY OF FISCAL MANAGEMENT

- A. The sheriff has overall authority and responsibility for the fiscal management of the department, as mandated by state law.

1. See [K.S.A. 19-805\(c\)](#), and also [K.S.A. 19-805\(d4\)](#).

17.1.2 RESPONSIBILITY OF FISCAL MANAGEMENT

- A. Responsibility for the fiscal management function is delegated to the position of the chief deputy of the department.

17.1.3 OPEN

17.1.4 BUDGET PREPARATION

- A. Division commanders shall prepare and submit budget requests for their respective divisions.
 1. Budget requests shall be submitted to the appropriate bureau commander.
- B. Bureau commanders shall review and amend divisional budget requests as needed.
 1. Final budget recommendations shall then be submitted to the chief deputy.
- C. The chief deputy shall prepare a final departmental budget draft for review and approval by the sheriff.
 1. Upon approval by the sheriff, the departmental budget shall be submitted to the Board of County Commissioners and/or the Office of the County Manager.
- D. All levels of administration involved in the budgetary process shall be apprised of deadlines and timetables by the chief deputy in a timely manner.

17.1.5 BUDGET DEVELOPMENT

- A. Written recommendations for the department's budget proposals shall be based on operational and activity analysis.
1. The reports required in general orders [16.1](#) and [16.2](#) may be used.

17.1.6 ACCOUNTING SYSTEM

- A. The accounting for the department is provided by the Sedgwick County accounting department.
- B. **(R)** The accounting department provides monthly status and year-to-date reports that contain information on:
 1. Initial appropriations;
 2. Budget balances;
 3. Expenditures and encumbrances made during the present quarter; and
 4. The unencumbered balance.
- C. The chief deputy shall monitor accounting and departmental expenditures, using these reports along with direct access to computerized accounting records.
 1. The chief deputy may retrieve information on the status of appropriations and expenditures any time the information is required.

2. **(R)** The reports detailed in 17.1.6 B will be made available to the Board of County Commissioners annually.

17.1.7 PERSONNEL BUDGET AUTHORIZATIONS

- A. The undersheriff will report monthly to the sheriff the status of authorized positions relative to the filled and vacant positions authorized by the current budget.
- B. The sheriff may employ persons in excess of authorized budget positions if said employment would not exceed the annual budget limit, and if:
 1. Prior position vacancies have created the necessary funds to fund the employment;
 2. The subsequent annual budget includes authorization for the continued employment of current excess personnel; and
 3. Non-retractable resignations or retirements would reduce personnel to current authorized strength within a period that would not exceed current annual budget limit.

17.1.8 INTERNAL CASH HANDLING

- A. The bureau commanders shall monitor cash expenditures authorized from the budget, maintaining records and financial statements as required by the Sedgwick County accounting department.
- B. All cash monies collected, safeguarded, and/or disbursed by the Sedgwick County Sheriff's Office shall be monitored continuously by records kept of all such transactions.
 1. Cash monies will be audited as per policies found in [sections 42.1.9](#) and [74.4.1](#).
 2. Any discrepancies noted shall be reported to the sheriff through channels.
- C. Employees requiring monies from the Sedgwick County impress fund must have written authorization from a bureau commander and be forwarded to the chief deputy for approval.
 1. Impress funds are available for travel expenses and travel reimbursement.
 2. Employees requesting reimbursement must have receipts of expenses when required by Sedgwick County accounting policy.
- D. Employees shall not purchase material goods or services in the name of the department without prior authorization from a bureau commander.
 1. This includes making purchases with individual funds and requesting later recompensation.

17.1.9 NON-CASH FISCAL MONITORING

- A. Non-cash fiscal activities of the department are the financial use and implementation of the department's appropriated budget.
- B. Authority for day-to-day monitoring of the department's internal non-cash fiscal activities is delegated to the division commanders.

- C. To assist the division commanders, the chief deputy will provide information on a weekly basis as to the flow of funds in non-cash fiscal expenditures.

17.1.10 INDEPENDENT AUDIT

- A. Sedgwick County contracts for an annual independent audit by an outside accounting firm.
- 1. This audit encompasses all departments and offices of Sedgwick County government.
- B. All members of the sheriff's department shall cooperate fully with the auditors.

17.1.11 REQUISITION AND PURCHASE

- A. All purchases of equipment, supplies, or services require a request for purchase of supplies form (ADM-01) and approval by the bureau commander and by the chief deputy.
- B. Employees contemplating purchase of equipment, supplies or services that have not been specifically budgeted will use the following procedures:
 - 1. A deputy's report shall be directed to the employee's bureau commander and shall contain, at a minimum, a justification for the purchase and item specifications.
 - 2. A request for purchase of supplies/equipment/clothing form (ADM-01) will be filled out.
- C. Upon authorization of the bureau commander and approval by the chief deputy, the item may be ordered if funding is available.
- D. Bidding procedures and criteria for the selection of vendors shall adhere to Sedgwick County governmental policies regarding the purchase of equipment.

17.1.12 EMERGENCY ACQUISITIONS

- A. Emergencies may require the purchase or rental of additional or more sophisticated equipment on short notice. If time allows, a deputy's report and request for purchase of supplies/equipment/clothing form (ADM-01) shall be completed.
- B. If time does not allow for more formal procedures (as in the event of a natural disaster), then an employee is authorized to purchase or rent required equipment upon the verbal authorization of a bureau commander.
 - 1. The employee will obtain a receipt for any purchase.
 - 2. The employee will submit a deputy's report to the bureau commander, with the receipt attached.

17.1.13 INVENTORY OF ASSETS

- A. Inventory of departmental property and equipment will be handled as specified in [section 84.2.3](#).
- B. An annual inventory of agency property valued at \$1,000.00 or more is independently conducted by the Sedgwick County accounting department.
 - 1. A copy of this inventory is on file with the county clerk.

17.1.14 SUPPLEMENTAL APPROPRIATIONS AND FUND TRANSFERS

- A. Supplemental appropriations to meet circumstances that were not anticipated by prior fiscal planning shall be made according to the policies of the Sedgwick County accounting department.
- B. Fund transfers from one (1) portion of the appropriated budget to another may be made upon proper authorization.
 - 1. In addition to the sheriff, the undersheriff and chief deputy are authorized to transfer funds within the appropriated budget.

17.1.15 ASSET SHARING

- A. The Sedgwick County Sheriff's Office is involved with seizures and forfeitures of property and/or money (U.S. Currency) wherein the seized or forfeited proceeds may be shared with assisting outside agencies. The Sedgwick County Sheriff's Office will address the issue of Asset Sharing in the following manner:
- B. Asset Sharing Advisory Committee:
 - a. The advisory committee will be comprised of the following members
 - 1. One representative from the Investigations Division
 - 2. One representative from the Patrol Division
 - 3. The Operations Bureau Commander or designee
 - 4. The Narcotics Section Lieutenant
 - b. The Narcotics Lieutenant shall serve as the chairperson for the committee

17.1.16 REQUESTING ASSET SHARING BY OUTSIDE AGENCIES

- A. All requests for asset sharing should be forwarded to the Lieutenant in charge of the Narcotics Section, Investigations Division.
- B. Deputies requesting assistance from outside agencies will advise their supervisor of the request and an e-mail shall be forwarded by the supervisor to the Narcotics Lieutenant by the next working day.
- C. In each case, all reports from the deputies involved, including the agency requesting the asset sharing, will be submitted for review.
- D. The narcotics Lieutenant will contact the other members of the committee and schedule a meeting for the committee to review the request/s.

17.1.17 REVIEW COMMITTEE

- A. Responsibilities
 - 1. The committee will be responsible for reviewing each request made for asset sharing.
 - 2. After a thorough review of the circumstances surrounding the case has been completed, the committee shall determine the percentage of sharing to be presented to the assisting agency.

3. The committee will make recommendations to the Sheriff for final approval.
4. Recommendations

B. Recommendations of the committee should be based on, but not limited to, the following:

0. A member of the Sedgwick County Sheriff's Office has requested the assistance of an outside agency.
 1. A drug detection K-9 unit is requested, and used from an outside agency and the K-9 unit is successful in the detection of illegal drugs/contraband or currency.
 2. The illegal drugs/contraband or currency has not been previously located through a lawful search of a vehicle or premises prior to the drug detection K-9 unit searching the same area.
 3. Drug funds are not the only funds recovered.
 4. The payable percentage for assistance from an outside agency does not exceed the amount of recovered assets by the Sheriff's Office.
 5. Payments are recommended on a variable scale according to the level of assistance provided by the assisting agency.

C. Disbursement of Assets

1. Assets are disbursed from NET PROCEEDS. Net proceeds being those proceeds derived from a forfeiture action or from tax distribution monies less statutory district attorney fees, court required costs, property maintenance costs, auction expenses, and undercover buy funds expended during a specific investigation.
2. Distribution of any funds will be the responsibility of the chief deputy at the direction of the Sheriff.
3. The Sheriff or his designee will inform the assisting agency of the possibility of asset sharing as soon as applicable after it is known the agency was called for assistance.