	Winchester City Sheriff's Office Manual of General Orders Administration 121	Effective Date: May 1, 2014 Accreditation Standards: ADM .15.01 ADM .15.02 ADM. 15.03
		Original Policy: May 1, 2014 Last Review Date: October 31, 2023 Next Review Date: October 31, 2024
Subject: Official Accounts/Budget/Fiscal Management		By Authority of: <hr/> William E Sales, Sheriff

Effective /Review Date	Sections Changed	Changes	Reviewed by	Approved by
12-15-14	III D 7.	Added "within five, (5) business days"	EAS	LRT
12-15-14	III D 12.	Changed "1-888-number" to "1-800-397-1253"	EAS	LRT
12-15-14	III D 16.	Changed section 16	EAS	LRT
12-15-14	III E&F.	Changed sections E and F to 17 and 18	EAS	LRT
10-02-15	III D 4	Changed "All City of Winchester Procurement guidelines apply including thresholds for verbal quotes as determined by the Finance Department. To "All City of Winchester Procurement guidelines apply including thresholds for verbal and written quotes as determined by the Finance Department. a. \$1-\$4,999 No quote needed, \$5,000-\$14,999 Three verbal Quotes needed, \$15,000-\$49,999 four written quotes needed, \$50,000 and above require competitive sealed bidding."	EAS	LRT
09-19-16	III D 4 B	Added "All bidding procedures shall be in accordance with the City of Winchester Procurement Manual CY13 section 21-26"	EAS	LRT
09-19-16	III E	Added "Emergency Procurement If a situation occurs after normal business hours that dictates that a purchase must be made, the City of Winchester Procurement Manual section 21-29 will be followed."	EAS	LRT
09-22-16	III D 19	Added "Budget Amendments-- The budget may be amended or revised in several ways. The City Manager is authorized to transfer amounts within departments. All other amendments in the form of transfers between departments or supplemental appropriations must be approved by City Council. In addition, any amendment which exceeds one percent of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having general circulation in the City at least seven days prior to the public hearing date. After hearing from citizens, City Council may amend the budget.	EAS	LRT

		a) Only the Sheriff may ask for Amendments, Supplemental funds, Emergency Funds, or fund transfers and will do so in writing to the City Manager and Finance Director.”		
09-22-16	III F	Added “Vendors—Any vendors used by the Sheriff’s Office must be in good community standing, properly licensed and insured.”	EAS	LRT
09-22-16	III G	Added “Contracts—All contracts for services or goods will be reviewed by the Sheriff of Major prior to being acquiesced.”	EAS	LRT
09-23-16	III C 2 G	Added “An independent audit will be conducted annually by an outside auditing agency.”	EAS	LRT
09-30-16	III H	Added “H. Capital assets—The Winchester City Sheriff’s Office will follow the City of Winchester Capitalization policy and keep an inventory of property with value greater than \$10,000.”	EAS	LRT
11-17-16	III F	Changed, “Any vendors used by the Sheriff’s Office must be in good community standing, properly licensed and insured.” To “Vendors used by the Sheriff’s Office must be approved by the Sheriff or be able to sell products in the Commonwealth of Virginia.”	EAS	LRT
03-12-24	III C	Replaced “All persons will abide by the following guidelines for receiving, distributing, recording, and maintaining documents of accounts: A balance sheet, ledger sheet, or other system identifying the initial balance, the date of transaction, credits (cash income received), debits (cash disbursed) and balance on hand will be kept accurate and ready for inspection at all times. The office will document and issue receipts for all cash given and received. In the absence of the Sheriff: Persons responsible for maintaining cash disburse funds may authorize up to \$500.00 without prior authorization. These funds must be used for the intended purpose and the Sheriff shall be notified at the earliest time after the expenditure. Cash disbursement over \$500.00 shall be made by preparing a purchase request and shall be processed through the accounts payable system as approved by the Sheriff. The Sheriff may authorize disbursements as needed. Any person spending cash funds will obtain records, documentation, or invoices. The documentation will be turned over to the person in charge of maintaining the account. Only employees appointed to maintain cash accounts by the Sheriff will accept cash or	MRA	WES

		<p>payments. The following are the positions allowed to accept cash fees or payments:</p> <ul style="list-style-type: none"> a. Administrative Assistant; b. All clerical personnel; c. Chief Deputy. <p>All cash/checks will be given to the City's Finance Office for deposit into the appropriate account and properly documented.</p> <p>Each quarter the Administrative Assistant will complete an accounting of cash activities.</p> <p>All accounts will be kept complete and in a state of readiness for external audits by the City and/or the State Auditor's, as required by Virginia Code 15.2-2511."</p> <p>With " All persons will abide by the following guidelines for receiving, distributing, recording, and maintaining documents of the account:</p> <p>A balance sheet, ledger sheet, or other system identifying the initial balance, the date of transaction, credits (cash income received), debits (cash disbursed) and balance on hand will be kept accurate and ready for inspection at all times.</p> <p>The office will document and issue receipts for all cash received.</p> <p>Only employees appointed to maintain cash accounts by the Sheriff will accept cash or payments. The following are the positions allowed to accept cash fees or payments:</p> <ul style="list-style-type: none"> d. Administrative Assistant; e. All clerical personnel; f. Chief Deputy. <p>All cash/checks will be deposited and properly documented.</p> <p>Each quarter the Administrative Assistant will complete an accounting of cash activities.</p> <p>The account will be kept complete and in a state of readiness for external audits by the City and/or the State Auditor's, as required by Virginia Code 15.2-2511.</p>		
--	--	---	--	--

I. PURPOSE

The purpose of this general order is to establish Winchester City Sheriff's Office policies and procedures for employees that are responsible for managing the different funds within the Sheriff's Office, and to provide standards governing the purchasing and requisition of equipment and supplies for the Winchester City Sheriff's Office and standards for budget management.

II. POLICY

Winchester City Sheriff's Office personnel are frequently in the position of receiving, handling, and disbursing cash. When any Sheriff's Office employee participates in such activity as a part of his/her employment with the Sheriff's Office, it is critical that accountability be maintained for the receipt, maintenance, and/or disbursement of the cash. Examples of Sheriff's Office funds that require such accountability include but are not limited to Petty Cash, Civil Fees, Sheriff's Sale, and Drug Funds. Furthermore, it shall be the policy of the Winchester City Sheriff's Office to abide by the policy set by City of Winchester Finance Department for the procurement of services, equipment, and supplies; and for fiscal management of the department's budget.

III. PROCEDURE

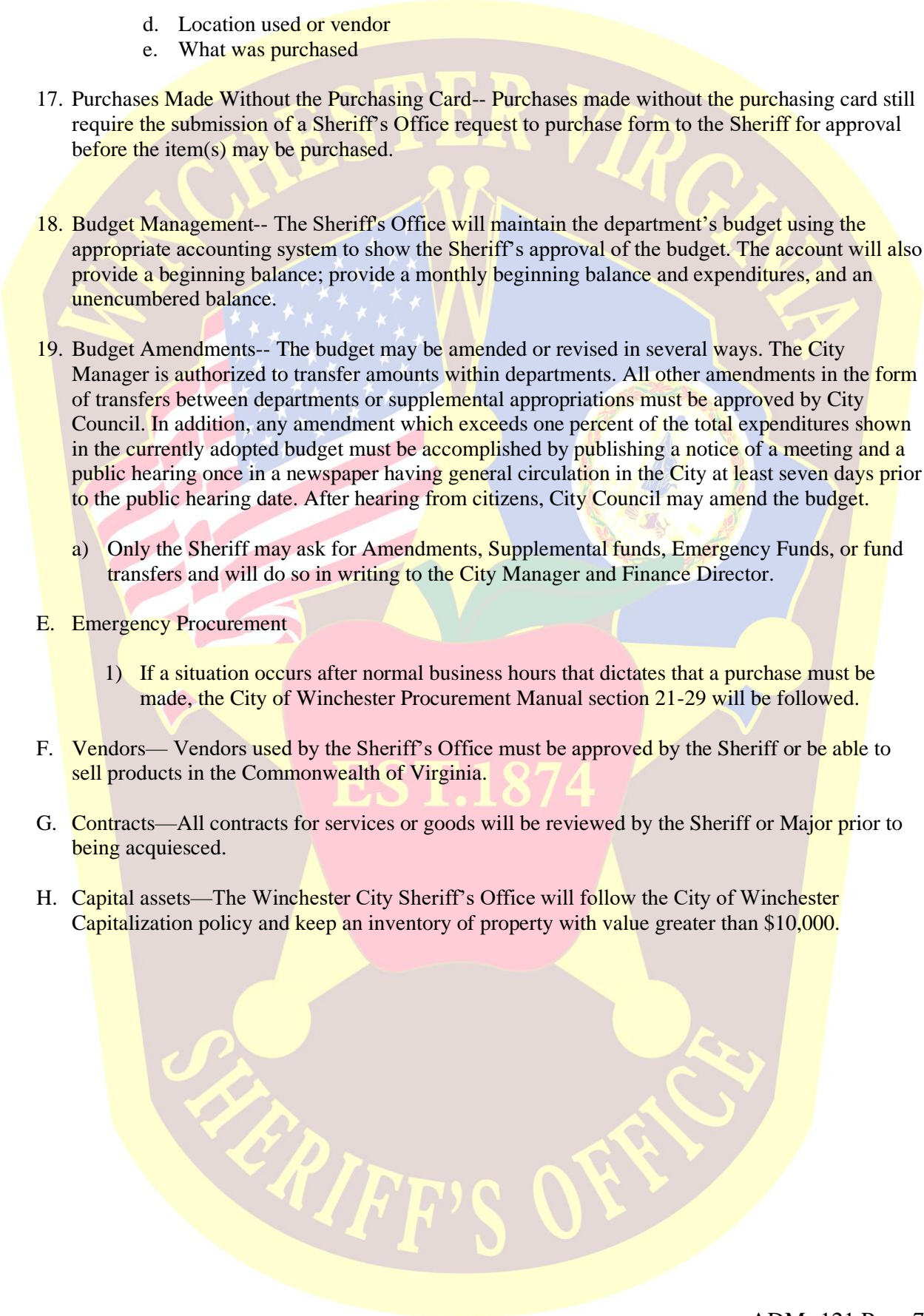
- A. Responsibility-- The Sheriff is responsible for fiscal management and fiscal matters for the Sheriff's Office and must comply with the Code of Virginia and/or established City policy.
- B. Accounting
 - 1. The Administrative Assistant is responsible for maintaining a ledger account book reflecting all Sheriff's Office financial transactions on a fiscal basis.
 - 2. The Administrative Assistant will compare monthly budget printouts received from the finance department to the Sheriff's Office ledger account book and any errors, omissions, or unexplainable transactions will be called to the Sheriff's attention for resolution.
 - 3. The Sheriff's Office account book will include the following information concerning each budget line showing each of the following: the initial appropriation for account, expenditures made during the period, balances at the commencement of the monthly period, and the unencumbered balance.
- C. Cash Account
 - 1. All persons will abide by the following guidelines for receiving, distributing, recording, and maintaining documents of the account:
 - a. A balance sheet, ledger sheet, or other system identifying the initial balance, the date of transaction, credits (cash income received), debits (cash disbursed) and balance on hand will be kept accurate and ready for inspection at all times.
 - b. The office will document and issue receipts for all cash received.
 - 2. Only employees appointed to maintain cash accounts by the Sheriff will accept cash or payments. The following are the positions allowed to accept cash fees or payments:
 - g. Administrative Assistant;
 - h. All clerical personnel;
 - i. Chief Deputy.
 - 3. All cash/checks will be deposited and properly documented.
 - 4. Each quarter the Administrative Assistant will complete an accounting of cash activities.

5. The account will be kept complete and in a state of readiness for external audits by the City and/or the State Auditor's, as required by Virginia Code 15.2-2511.
6. An independent audit will be conducted annually by an outside auditing agency.

D. Purchasing and Purchasing Cards, (VISA)

1. Personnel will be issued a Purchasing Card in their name. This card may be stored with the Sheriff, who is the program manager. In the event the program manager is unavailable, the administrative assistant is designated the assistant program manager. Personnel will pick-up from and return the card to the program manager/assistant program manager. The use of this card is subject to the Winchester City Finance Department Purchasing Card Policies and Procedures, which is available from the program manager/assistant program manger
2. Employees' cards will have a pre-determined purchase amount limit, total cycle amount limit, and a limit on the volume of purchases in a day and cycle. The single purchase limit is \$2499.
3. Purchasing Cards are to be used for all small item purchases except:
 - a. Split purchases-which circumvents the procurement policy.
 - b. Cash advances.
 - c. Personal purchases.
 - d. Utilities.
4. All City of Winchester Procurement guidelines apply including thresholds for verbal and written quotes as determined by the Finance Department.
 - a. \$1-\$4,999 is considered a standardized purchase and No quote is needed, \$5,000-\$14,999 Three verbal Quotes needed, \$15,000-\$49,999 four written quotes needed, \$50,000 and above require competitive sealed bidding.
 - b. All bidding procedures shall be in accordance with the City of Winchester Procurement Manual CY13 section 21-26
5. Only the employee assigned the purchasing card may use that purchasing card. The purchasing card may not be used by anyone else, including other employees. The employee shall sign the back of the card upon receipt of the card.
6. When making a purchase utilizing the purchasing card, employees must ensure that the purchase is tax exempt. A tax-exempt card will be provided for each employee to display for the vendor. If a receipt is turned in with sales tax added to the total purchase, the employee will be responsible for removing the sales tax amount from the receipt. The following are not sales tax exempt: airline tickets, car rentals, meals, and lodging.
7. After all purchases, the employee will obtain a detailed receipt of the transaction. An invoice is required on all purchases stating what service was performed, except for car wash receipts. This receipt must be signed and forwarded (with the invoice, if applicable) to the program manager/assistant program manager for processing within five, (5) business days. All receipts must be forwarded to finance by the designated period to avoid late fees.

8. Employees may purchase items over the Internet utilizing the purchasing card on secure web sites only. A secure website is denoted by https.
9. Employees will review this policy before using the purchasing card.
10. Procedures for using the purchasing card:
 - a. Employee submits a Sheriff's Office request for purchase form to the Sheriff for approval.
 - b. Employee makes the purchase.
 - c. Employee obtains and signs a detailed receipt/invoice for the purchase.
 - d. Employee forwards the receipt to the program manager/assistant program manger the next workday.
 - e. The employee will be responsible for all activity on their assigned card. Any discrepancies in statement reconciliation will be discussed with the employee.
 - f. Employees will not set up automatic payment from their card.
11. All employees will return their purchasing card upon termination of employment with Winchester City.
12. If an employee loses their card, they are responsible for immediately contacting the bank and canceling the card through the 1-800-397-1253. The employee will also immediately notify the program manager/assistant program manager of the lost card. The employee will then have to resubmit an application for a new card, outlining procedures that they have implemented to ensure against losing the card in the future.
13. Purchasing card policy violations
 - a. Unauthorized purchases.
 - b. Unauthorized card user.
 - c. Spilt purchases.
 - d. Submitting receipts with sales tax.
 - e. Failure to obtain and sign the receipt.
 - f. Turning in receipts late.
 - g. Reconciliation mistakes.
14. Violation procedures-per fiscal year
 - 1st Violation-Verbal Warning
 - 2nd Violation-Written Warning
 - 3rd Violation-Suspension of purchasing card
15. The Winchester City Sheriff's Office reserves the right to terminate the purchasing card of any employee. The Winchester City Finance Department may also terminate an employee's purchasing cards at any time.
16. If a receipt/invoice is lost, the deputy will turn in a departmental letterhead memo to the Sheriff within five, (5) business days of the transaction. The information detailed on the memo will include:
 - a. Name of the P-Card
 - b. Last 4 #'s on the P-Card
 - c. Amount Spent

- 
- d. Location used or vendor
 - e. What was purchased
17. Purchases Made Without the Purchasing Card-- Purchases made without the purchasing card still require the submission of a Sheriff's Office request to purchase form to the Sheriff for approval before the item(s) may be purchased.
18. Budget Management-- The Sheriff's Office will maintain the department's budget using the appropriate accounting system to show the Sheriff's approval of the budget. The account will also provide a beginning balance; provide a monthly beginning balance and expenditures, and an unencumbered balance.
19. Budget Amendments-- The budget may be amended or revised in several ways. The City Manager is authorized to transfer amounts within departments. All other amendments in the form of transfers between departments or supplemental appropriations must be approved by City Council. In addition, any amendment which exceeds one percent of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having general circulation in the City at least seven days prior to the public hearing date. After hearing from citizens, City Council may amend the budget.
- a) Only the Sheriff may ask for Amendments, Supplemental funds, Emergency Funds, or fund transfers and will do so in writing to the City Manager and Finance Director.
- E. Emergency Procurement
- 1) If a situation occurs after normal business hours that dictates that a purchase must be made, the City of Winchester Procurement Manual section 21-29 will be followed.
- F. Vendors— Vendors used by the Sheriff's Office must be approved by the Sheriff or be able to sell products in the Commonwealth of Virginia.
- G. Contracts—All contracts for services or goods will be reviewed by the Sheriff or Major prior to being acquiesced.
- H. Capital assets—The Winchester City Sheriff's Office will follow the City of Winchester Capitalization policy and keep an inventory of property with value greater than \$10,000.