

17.0 FISCAL MANAGEMENT, BUDGETARY PROCESS AND INTERNAL AUDITS

PURPOSE: To provide efficient management, control and accounting of Sheriff's Office budgetary funds.

17.1 Fiscal Management

17.1.1 Authority and Responsibility

- A. The Sheriff shall assume comprehensive authority and responsibility for the fiscal management of the Sheriff's Office Budget.
- B. The Sheriff may invest the Chief Deputy with discretionary authority and responsibility to manage the Sheriff's Office Budget in its entirety or in any portion thereof.
- C. The Sheriff may invest Division Commanders with discretionary authority and responsibility for the fiscal management of budgetary funds allocated to their respective divisions.
- D. Division Commanders may invest their Command Staff and/or other appropriate personnel with discretionary authority and responsibility for the fiscal management of funds assigned to specific budgetary line items.
- E. Managing funds allocated within the Sheriff's Office Budget, or divisional budgets, for contractual services will be the responsibility of the authority to whom oversight of such contract(s) is assigned by the Sheriff.
- F. The Sheriff, and/or his designee(s), will work closely with the Board of County Commissioners, county government Finance Director and county government Purchasing Director on all fiscal matters.

17.1.2 Allocation of Funds

- A. Each Division Commander will be allocated funds from the Sheriff's Office Budget as divisional budgets under their management authority and responsibility.
- B. Other authorized personnel may be allocated funds to manage from the Sheriff's Office Budget or divisional budgets at the discretion of the Sheriff and/or his designee.
- C. Detention Division Shift Lieutenants will receive a bi-annual allotment of Overtime funds for use in maintaining adequate staffing on their respective shifts.
 - 1. Expenditures from Overtime allotments will be recorded using the designated computer program.)

2. Correctional personnel who work Overtime will complete “Overtime Slip”, and forward it to their Shift Commander. The Shift Commander will review and approve the Overtime by their dated signature and forward the form to the Captain of Operations. The Captain of Operations will review the form, make any necessary dispositions on the usage, and forward the form to the designated Office Associate for further processing. The designated Office Associate will make a copy of the form for Detention Division records and forward the original to the Office Manager who will subsequently process the information to the county government’s Office of Budget and Finance.)
3. A quarterly report of Overtime expenditures will be submitted by each Shift Lieutenant and forwarded to the Warden for review.)

17.1.3 Management of Budgetary Line Items

- A. Funds allocated to divisional budgetary line items will be managed efficiently and cost-effectively.
- B. Funds allocated to divisional budgetary line items will only be expended by, and under, appropriate authority.
- C. The procurement of goods and services will generate receipts and invoices that will be used as official records of budgetary line item expenditures. These will be received and processed by designated Sheriff’s Office personnel. Those designated personnel will forward the original receipts and/or invoices to the county government’s Office of Budget and Finance and produce and maintain on file copies of it in an approved location. The Office of Budget and Finance will subsequently issue checks for the payment of such debts incurred. All transactions will be debited from appropriate budgetary line items and such debits will be monitored by responsible personnel against the current balance of the budgetary line items from which they were debited.
- D. Employees’ attendance, working hours, Overtime assignments, contractual assignments and benefits accrual and usage will be documented and tracked by designated personnel. Designated personnel will forward original documentation of such to the Office of Budget and Finance and produce and maintain duplicate records on file in an approved location. Designated personnel will distribute payroll checks to employees when they are issued from the Office of Budget and Finance.
- E. Under county government procedural guidelines, expenditures and employee payroll information will be reported to the Office of Budget and Finance using the currently approved computer program application.
- F. Those personnel responsible for managing budgetary funds will track current balances of budgetary line items via the “Balanced Budget Report” produced

by the Office of Budget and Finance. Daily updates are available. Additionally, a “Monthly Overtime Report” will be generated by assigned personnel for review by the Division Commanders, and their Command Staff.)

17.2.1 Budget Process

- A. The Sheriff, and/or his designee, will be responsible to produce an annual operating budget.
- B. The budget will be presented to the Board of County Commissioners for approval prior to the beginning of the fiscal year for which it is to be adopted.
- C. The budget will be produced in collaboration with the Chief Deputy, Division Commanders, contractual corporate representatives and other parties in interest at the Sheriff’s discretion.
- D. The Chief Deputy will be responsible to coordinate the annual budgetary preparation process with all Divisions and operational components.
 - 1. The Chief Deputy will provide instructions and assistance to the Division Commanders in budget preparation, giving specific direction as to what information is to be included and any submission deadlines involved.
 - 2. The Chief Deputy shall follow procedures established by county government and adhere to any submission deadlines.
 - 3. The Chief Deputy will establish timelines for the submission of divisional budget requests and notify the Division Commanders of same.

17.2.2 Divisional Commanders will submit their budget requests to the Chief Deputy on or before the expiration of any deadlines established. Other personnel representing other specific components will submit their requests as directed by the Chief Deputy.

- A. Budget requests will be based on operational and activity analyses, personnel need, capital improvement needs, Office, Division, and component goals, and an assessment of currently assigned positions to ensure the position allocations are functioning appropriately.
- B. Budgetary concerns for the Detention Center will include employee wages and benefits, staffing, training, Overtime, uniforms and equipment, capitol projects, acquisitions, housekeeping, inmate medical care, inmate food service, utilities, programs, operations, long-range planning, etc. Any bids that may be required for the acquisition of contractual goods and services will be obtained prior to finalization of the division’s budget proposal.

When actual final amounts are unavailable estimates will be used, based on current information.

- C. Division Commanders will ensure that each organizational component within their respective division is given the opportunity to participate in the budgetary development process.
- D. The Chief Deputy shall review the Division Commanders' budgetary requests prior to submission to the Sheriff.
- E. The Chief Deputy shall brief the Sheriff on the details of the budget requests.
- F. The Sheriff will meet with the Chief Deputy at his discretion throughout the process to review to provide direction and ensure compliance with the goals of the Office.
- G. When adequately justified, the Sheriff, and/or his designee(s), will prepare and submit requests for budgetary modifications. Budgetary modifications will address any need for new, additional, or interim funding of specific operations and/or projects not foreseen at the time of the original budget preparation.
- H. During the course of the fiscal year, should the need to transfer funds from one line item to another arise, the Chief Deputy or the Sheriff's Office Manager at the direction of the Sheriff or Chief Deputy, will prepare transfer of funds requests in accordance with applicable county government policy.
- I. Review of Facility Space and Equipment
 - 1. The Warden will review facility use of space and equipment requirements annually as part of the budget preparation process and report same, with any attendant concerns or proposals, to the Sheriff prior to submission of the proposal to the funding authority.
 - 2. The Warden will plan with the Sheriff as necessary to ensure the most efficient use of facility space, and, to ensure all areas, operations, and programs are adequately staffed and equipped. Deficiencies or considerations for long-range projects may be addressed through the budgetary process.
- J. Position Allocation and Funding
 - 1. The number and type of positions available to staff the Detention Center will be based on the number and type of positions authorized and funded through the county government.
 - 2. When the need indicates, the Warden may request the county government's approval to create additional positions and/or types of positions.
 - 3. Requests for additional and/or new positions will be incorporated into the budget preparation and proposal process unless an immediate need

for such positions is determined, in which case, the Warden may seek the position(s) after the particular year's budget has been finalized and implemented.

4. Allocated positions may be assigned to shifts or departments as appropriate at the Warden's discretion.

17.3 Purchasing

- A. For the Judicial and Patrol Divisions, the requisitioning of supplies, equipment and services for Sheriff's Office personnel will be primarily the responsibility of the Property, Planning and Grants Coordinator in the Patrol Division. The Patrol Administrative Assistant will have secondary responsibility.
- B. For the Detention Division, Captains, designated Office Associates, Inmate Services Officer, Inmate Accounts Manager, Department heads, and other parties with the Warden's approval will be responsible for the procurement of supplies, equipment and services as authorized or otherwise directed.
- C. The designated Office Associate and/or Administrative Assistant will receive, process, and maintain a file of receipts and invoices for purchased goods and services from all budgetary line items. All transactions will be reported to the county government's Office of Budget and Finance, the Director, or designee of which, will authorize and sign checks issued for payment of the submitted receipts, and invoices.
- D. All purchasing of supplies, equipment, and services will be conducted in compliance with county government purchasing regulations.

17.4 Accounting

17.4.1 The Sheriff Office accounting system shall provide monthly status reports. It is essential that the agency establish accurate and complete documentation of the flow of funds.

- A. The Washington County Government maintains a monthly Balanced Budget Report.
 1. This Report shows balance at the commencement of the month, expenditures, and encumbrances made during the month, and the unencumbered balance.
- B. The Office Manager will be responsible for disseminating the monthly reports to the Sheriff, Chief Deputy, and each Division Commanders for their review.

17.4.2 Cash Management

- A. All funds or accounts used in the Sheriff's Office are maintained in a systematic way to include.

1. A Balance sheet or ledger system to document cash income, and cash or check disbursement, and the balance on hand.
2. Receipts or documentation for cash received.
3. Authorization for cash disbursement, including authorization from the sheriff or his designee for expenses in excess of a given amount.
4. Records, documentation or invoices requirements for cash expenditures.
5. Persons or positions authorized to disburse or accept cash.
6. An accounting of all cash funds will be conducted, at a minimum, on a quarterly basis.

B. The funds and accounts used in the Sheriff's Office are outlined as follows:

1. Petty Cash Fund
 - a. The Sheriff's Office Patrol Division will maintain a petty cash fund in the amount of \$200.00.
 - b. Cash for the Petty Cash Fund will be supplied by the county government's Office of Budget and Finance.
 - c. The Administrative Assistant will manage the funds.
 - d. Utilization of these funds will be for the reimbursement of departmental personnel for expenses incurred due to purchases of single or multiple items having a total value of up to \$50.

Reimbursement exceeding \$50 will be forwarded to the Office of Budget and Finance for reimbursement by check.
 - e. The funds provide personnel with the ability to make minor purchases at need where such purchases would not normally be appropriate for handling through the regular procurement process, or, which cannot be charged at any of the local vendors that accept county charges.
 - f. The Patrol Commander will audit the petty cash fund at least quarterly.
 - g. The Petty Cash Fund will be replenished as necessary to maintain a balance of \$200.00 by submitting a request to the county government Office of Budget and Finance. Attached to the request for reimbursement will be original receipts coded to

their designated line item accounts. In return, the Director of the Office of Budget and Finance will send a reimbursement check to the senior or designated Office Associate, who will cash it to replenish the account.

- h. The Office of Budget and Finance conducts independent and unannounced audits of the petty cash funds annually.

2. Sheriff's Alternate Funding Account

- a. On August 28th, 1995, the Washington County Board of County Commissioners established the Sheriff's Alternate Fund. This is revenue that is transferred from a separate checking account that is maintained by the Sheriff. Revenue is miscellaneous in nature and is not grant related.
- b. The monies in this account may not be used for salaries, capital projects, or the procurement of vehicles, or other items, which are ordinarily approved in the Sheriff's budget, unless the Board of County Commissioners approve such expenditures.
- c. Funds may be expended from this account **only** with the expressed written permission of the Sheriff.

3. Sheriff's Office Auxiliary Checking Account

- a. The Sheriff's Auxiliary Account was established for the purpose of capturing income sources that would enable the Sheriff to purchase discretionary items for the Sheriff's Office that are not included or anticipated in the regular annual budget process. The revenues are derived from a variety of sources and deposited into a "non-interest bearing" checking account. Some of the revenue sources include:
 - Monies from Sheriff sales
 - Reimbursement for towing fees
 - Payment for storage of vehicles in the Sheriff's impound lot
 - Cash seized by deputies where a file for forfeiture has been forwarded to the court
 - Found monies where the owner cannot be determined or has failed to claim it in a certain time period that is established under Maryland Law
 - Donations from organizations
 - Fees collected for quarterly Victim Impact Panel meetings

The revenue sources mentioned above are not all inclusive, meaning other funds may be deposited into the Sheriff's Auxiliary Account

from time to time. Anytime the monthly balance exceeds \$30,000, the Chief Deputy will deposit the excess funds at the Washington County Treasurer's Office into the "Sheriff's Alternate Fund".

- b. The Chief Deputy recording the receipt and disbursement transactions for each month will be maintained in a ledger. The Chief Deputy will maintain backup documentation, records, and invoices, for all monies received and disbursed.
 - c. Monthly fund status reports, and checking account bank Statement reconciliations, along with associated ledgers, will be prepared by the Chief Deputy, and approved by the Sheriff for submission to the Office of Budget and Finance at the end of each month.
 - d. All disbursements from the checking account will require a signature of the Sheriff or the Chief Deputy.
 - e. The Washington County Budget & Finance Department will review the activities of the Sheriff's Auxiliary Account monthly and are responsible for a formal review of the Auxiliary Checking Account annually. Any discrepancies will be reported in writing to the Sheriff.
4. The Washington County Narcotics Task Force Accounts
- a. The Narcotics Task Force generates revenue in the following manners:
 - 1) Money/Property seizures from an individual or investigation, which is adjudicated locally. The Sheriff's Auxiliary Checking Account maintains the money, and real property is housed/maintained by the local police agencies.
 - 2) Money or property seizure adopted by the DEA, a percentage of the proceeds is received by the task force, and must be maintained in a separate account.
 - 3) Monies received from the storage of towed vehicles, and the auction of seized/forfeited property, (i.e., vehicles, homes, etc.) is also maintained through the Sheriff's Auxiliary Checking Account.
 - b. Accounts set up:
 - 1) NTF Profit Sharing Monies – Revenue, and Expense associated with Federal Profit Sharing checks. This is

used to support the operation of the Narcotics Task Force. Realistically, the NTF Board of Directors disburses these funds, as they deem appropriate to enhance law enforcement efforts in Washington County.

2. NTF – Local Contraband Revenue - Revenues received when vehicles, and equipment are confiscated, and sold. Also includes auction monies, and storage fees.
 3. NTF – HUD FUNDS – Federal funds received from Housing & Urban Development for purposes of drug investigations.
 4. NTF – Contraband Revenue - An account that is set up so that cash seized can be maintained in a custodial fund. This account should be designated for money seized by NTF that is maintained by the Washington County Treasurer’s Office for adjudication. The Director of NTF will disburse this money in writing, after concurrence by the Board of Directors. Additionally, the NTF Board has the discretion to disburse forfeited/abandoned funds, as they deem appropriate for unexpected /non-budgetary items.
 5. Reimbursed Salaries – NTF - Set up for reimbursement of sales, grants, etc., related to the operations of the Narcotics Task Force.
 6. NTF - Cash Investigation Fund – refer to NTF policy.
 - a. Expenses exceeding \$1500 will be approved by the Sheriff.
5. The Washington County Sheriff’s Office Business Account maintained by the Patrol Commander is a “Social Fund” for the deputies.
1. The account is a cash only account opened for the receipt of cash that is collected from vending machines located in the Patrol Building.
 2. All funds collected are maintained until such time as is necessary to replenish items in the vending machines.
 3. Periodically, flowers are purchased for funerals, etc.

1. The Administrative Assistant recording the receipt and disbursement transactions for each month will maintain a ledger.
2. Expenses exceeding \$300 will be approved by the Patrol Commander.
3. The Patrol Commander will audit the petty cash fund at least quarterly.

6. Report Fees Account

- a. This account is a cash income received only account for monies received for copies of reports.
- b. A Senior Office Associate will manage the funds received.
- c. Funds received are forwarded to the Washington County Treasurer's Office monthly who in turns forwards the funds to the Office of Budget and Finance.

C. There are two (2) Washington County Detention Center cash accounts, which are explained in the Detention Center Policy manuals. They are as follows:

Inmate Personal Fund

Inmate Assistance Fund

1. Inmate Personal Fund

All approved funds received from/for inmates through the Intake Process, Visitation, or other means will be placed into the Inmate Personal Fund.

- a. The Inmate Accounts Manager will remove cash and other approved funds received from/for inmates from the safe in Central Control, reconcile the amount taken from the safe with the authorized receipts issued, make and keep a written record of the process, and transport the cash/negotiable to a designated bank for deposit to the Inmate Personal Fund. Receipts received from the designated bank will be maintained on file, as will statements of account transactions/ending balances.
- b. Checks may be written from this account by designated deputies assigned to the Booking Office, Inmate Accounts Manager, or Administrator, for the purpose of reimbursing

inmates being released for the balance of their individual Inmate Account.

- c. The Inmate Accounts Manager will receive invoices from vendors for products and services purchased through the Commissary. The Inmate Accounts Manager will record and track the invoices and forward them to the county government's Office of Budget and Finance for payment. Checks needed for the direct payment of goods or services on behalf of inmates will be applied for in advance to the Office of Budget and Finance by the Inmate Accounts Manager.
- d. The Inmate Accounts Manager will monitor all transactions and balances and maintain appropriate records.

e. **VOUCHERS**

Vouchers are not used to conduct transactions at the Detention Center.

f. **BONDING OF EMPLOYEES**

The Captain of Operations and Inmate Accounts Manager will be bonded in the amount of (50) thousand dollars each for Public Employee dishonesty through an insurance carrier retained by the county government.

g. **SIGNATURE CONTROL ON CHECKS AND REQUESTS FOR FUNDS**

- 1) Checks issued to pay invoices for goods and services will be signed by the Director of Budget and Finance or designee.
- 2) Checks issued from inmate accounts will be signed by the Inmate Accounts Manager or the designated Booking Supervisor or Booking Deputy after regular business hours.
- 3) Overtime accrual will be approved and verified by the signature of the shift supervisor or administrator who authorizes it.
- 4) Requests for funds from Petty Cash will be signed by and an appropriate authority as empowered by the Warden.

2. **Inmate Assistance Fund**

- a. The Inmate Assistance Fund will exist to benefit the inmate population. The source of the fund will consist of revenues realized from the sale of products from the Commissary.
- b. Only goods and services that directly benefit inmates will be purchased from the fund. Such goods and services may include but will not be limited to: bedding; clothing, personal hygiene items, writing materials, legal materials, televisions, GED Testing, library materials, special occasion snacks, and others.
- c. The Commissary Clerk will write a check from the total amount of monies received from the sale of Commissary products and other sources such as mandatory inmate reimbursements - notary, copies, property loss or damage, etc., which is made payable monthly to Washington County Government. Additionally, the Commissary Clerk will complete a deposit form, which will accompany the check when it is forwarded to the County Treasurer's Office.
- d. On behalf of county government, the Treasurer will deposit the check into the appropriate county government account.
- e. The Commissary Clerk will make necessary and other authorized purchases on behalf of the inmate population and forward the invoice to the Office of Budget and Finance. The Warden will review and authorize the payment of all invoices. The Office of Budget and Finance is responsible to pay all invoices from the appropriate account.

17.4.3 Independent Audit

- A. The Sheriff Office as part of the Washington County Government will have an external audit conducted as part the county wide audit process on an annual basis.

17.5 Agency Property

17.5.1 Inventory and Control of Agency Property

- A. It is the responsibility of the Washington County Sheriff's Office Property Management Function to procure, manage, and control departmentally owned property. In an overall sense, it is the responsibility of all personnel to manage/maintain any departmental property issued to or used by them or their assigned unit in a way that will enhance long life and operational readiness of the equipment. Operational readiness includes care and cleaning, preventive maintenance, repair and workability.

B. The overall supervision of the Property Management System for departmentally owned property will be the responsibility of the Chief Deputy or his designee. The responsibilities of the Property Management Function will include:

1. The procurement and requisition of departmental property.
2. Distribution and issuance of property.
3. Inventory and accountability of property owned by the Sheriff's Office.
4. Maintenance of equipment, particularly property on hand, maintaining operational readiness.
5. Disposition of phased out, inoperable, and antiquated equipment.

C. Purchasing

1. Equipment will be purchased for each Division on an as needed basis. Only types of equipment necessary for the mission of the Division will be purchased. Purchases will be made strictly in accordance with this Order.

2. Requisition of Property

a. Requisitions of Property in the Patrol and Judicial Division

1) Purchases under \$50 (Petty Cash)

a) Departmental employees requesting the purchase of any item costing below \$50.00 will use the "Inter-Office Purchase Requisition" form. Information to be placed on the form includes item to be purchased, cost of the item, and the vendor from which the item is to be purchased. The form will be signed and dated by the requesting personnel. A supervisor may approve requests for purchases under \$50.00. The purchase may then be made from a business which hold a blanket purchase order, (See "4 .b." this section), with the Sheriff's Office, or the approved form will be given to the Administrative Assistant who will take the money from petty cash for the purchase.

b) Personnel may make emergency purchases under \$50.00 using personal funds, (with the Duty Officer's approval), without completing

an "Inter-Office Purchase Requisition", and then be reimbursed from petty cash after presenting a receipt to the Administrative Assistant. An example of this would be making a purchase of oil for a departmental vehicle when the Garage is closed.

- 2) Personnel wishing to requisition or purchase any equipment or services costing over \$50.00 will make the request on an "Inter-Office Purchase Requisition" form and forward it to the Property Officer for that Division.
- 3) The Property Officer may authorize purchases costing up to \$500.00. The Assistant Division Commander will make the requisition on an "Inter-Office Purchase Requisition" form, which will be forwarded to the Administrative Assistant for processing. Any purchases exceeding \$1,000.00, will be processed and forwarded to the County Finance Division. A copy of the "Inter-Office Purchase Requisition" form will be forwarded to the Division Commander for their review of the information.
- 4) Single purchases of \$500.00 or over, or multiple purchases totaling over \$500.00, will require approval from the Division Commander.

b. Requisitions of Property in the Detention Division

- 1) The Detention Division Commander shall authorize all purchases prior to the purchase being made.

3. Washington County Purchasing Card (PCard)

- a. Certain personnel are issued, upon written approval by the Sheriff, a Washington County Purchasing Card.
- b. The Washington County Purchasing Department has a written policy in effect governing the use of the Purchasing Card.
 1. The Washington County Purchasing Card Policy is incorporated in this order by reference.
 2. All personnel issued a PCard shall be familiar with and abide by said policy.

4. Purchase Orders

- a. Purchase orders are required for purchases over \$2,500.00 and over, except purchases from businesses with a blanket purchase order. Purchase orders are authorizations from the County Budget and Finance Division to a specific business for a transaction, after the department has made a request. All personnel will adhere to the policy on purchase orders.
- b. Several local vendors hold "Blanket Purchase Orders" with the department allowing purchases to be made without a specific purchase order for the item being purchased. However, all such purchases will be made in accordance with "2. a-d" of this section.
- c. Items which are used frequently and in sizeable amounts will, whenever practical, be purchased in quantity to realize savings and to reduce administrative work. Some items used in great quantities, such as office supplies, will be purchased through the county procurement system to realize savings. Whenever possible, articles such as flares, will be purchased through a Maryland State contract, if one exists, for greater savings.
- d. An effort will be made in all instances to obtain the lowest price for goods and services, consistent with quality and good service.

5. Competitive Pricing

- a. In accordance with county policy, the following procedures will be followed when multiple vendors are available for a departmental purchase:
 - 1. When requesting a purchase of goods/service costing from \$2,500.00 to \$9,999.99, a minimum of three bids will be obtained from vendors with the lowest bid being utilized, all other things being equal. The three bids may be telephone bids. Telephone bids will be forwarded to the Office Manager for further processing.
 - 2. Purchases requiring expenditures above \$10,000.00 will require "written bids" obtained in conjunction with the County Purchasing Department.

6. Vendor Selection

- a. Vendors will be selected using standardized county purchasing criteria, which includes:

1. Ability of vendor to meet required specifications of the product to be purchased.
2. Low bid/price submitted for the product.
3. Quality of prior service rendered by the vendor.
4. Other legitimate criteria deemed pertinent by the Purchasing Department.

D. Departmental Property Inventories (Inventory Numbers)

1. It is the responsibility of the Chief Deputy, or his designee, to maintain a master inventory file and identification system for departmental property. The Property Officer will assist him. For purposes of this section, departmental property excluded from inventory identification procedures in this paragraph include, but is not limited to: Ammunition, flashlight batteries, film, flares, books, and some articles with serial numbers which by their nature should not be tagged.
2. Articles Without Serial Numbers
 - a. Items of equipment having no serial number, (excluding items generally having a one-time use; i.e., flares, office supplies, flex cuffs, etc.), will be assigned an inventory identification number by means of an adhesive tag. If a tag cannot be attached, the item will be inventoried by description.
 - b. Inventory numbers along with other descriptive information will be copied in a master inventory logbook as well as being carried on individual property records, if the item has been issued.
 - c. Inventory numbers will be assigned upon receipt of applicable items before issuance, or before being placed in service.
 - d. An inventory tag may be placed on an article with a serial number if doing so will not detract from the value or operation of the article.
3. Articles with Serial Numbers
 - a. In some instances, it is inappropriate to use an inventory tag on an article that has a serial number; i.e., a firearm or an expandable baton. Articles of this nature will be listed by group and description and will utilize the stamped serial number as the inventory number.

E. Disposition of Property Removed from Inventory

1. Non-useable, worn out or items beyond repair will be removed from the inventory logs and disposed of by destruction or, if possible, by auction or trade. The disposition of such articles will be clearly documented by inventory logs. The Property Officer will be responsible for maintaining the log indicating the disposition of departmental property taken from service.

17.5.2 Issuing, Inventory, and Inspection Responsibility

In order to ensure accountability of equipment, an annual departmental inspection, and inventories will be conducted each October. Inventory responsibilities will be as follows:

A. Fixed Plant Assets

1. During the month of October of each year, the Chief Deputy, or his designee, will conduct an inventory of fixed plant assets within the Divisions. Fixed plant assets include, but are limited to: Typewriters, computers, tables, chairs, etc. Items will be listed by tag inventory numbers, serial numbers, and descriptions.

B. Operational Equipment

1. During the month of October or each year, the Property Officer will be responsible for conducting an inventory of operation assets. Such equipment includes articles with a relatively long use life; i.e., weapons, cameras, extinguishers, first aid kits, etc. Copies of operational inventories will be forwarded to the Chief Deputy for inclusion in the Master Inventory file.
2. The Property Officer will be notified of any impending equipment changes or switches. These changes or switches will be noted on the issuance sheet maintained by the Property Officer. The Property Officer will inventory vehicles and equipment before assignment from one deputy to another.
3. The purchase, assignment, or disposition of any operational equipment will be coordinated with the Property Officer.
4. All property issued to personnel, (excluding short life articles; i.e., flares, film, etc.), will be signed out on an issuance sheet maintained by the Property Officer. Personnel are accountable for the condition and whereabouts of issued equipment. Property maintained in departmental vehicles, (excluding emergency lights and radios), is issued to the deputy assigned the vehicle, and not the vehicle itself. Therefore, when a deputy is issued another vehicle, all equipment will be moved from the previous vehicle. If the deputy is being assigned a

vehicle for the first time, the Property Officer will issue equipment for the vehicle.

- a. All property issued to personnel which is no longer need by those deputies will be returned to the Property Officer. So it may be inspected, and placed in inventory, or reissued.

C. Inspections

1. Shift Commanders are responsible for ensuring that their subordinates and equipment are inspected a minimum of once each quarter. Disciplinary action may result from abuse/neglect of departmental equipment, or from personal appearance not in accordance with policy. A shift supervisor or other designated senior personnel may conduct inspections. NCO's should frequently make spot inspections of personnel to ensure a professional appearance, including weapons.

- D. In addition to the commonly accepted definition of "property", "property" also includes reports, logs, forms, etc., regardless if they are in paper, electronic, microfilm or any other form.

E. Emergency Procurement of Equipment.

1. The Sheriff, or his designee, may authorize the purchase or rental of equipment utilizing established County Budget and Finance Division procedures.

17.5.3 Care of Equipment

- A. It is the responsibility of all employees of the Sheriff's Office to treat departmental equipment in the proper manner. Proper treatment lengthens the use life of equipment, and results in operational readiness when the equipment is required. Quarterly Inspections of equipment will take by the responsible of the employee and the supervisor. Inspections of personnel and SRT equipment will be documented.
- B. Any inappropriate willful or negligent action by an employee, which causes or is capable of causing damage to departmental equipment, may result in disciplinary action. Employees are accountable for their actions and for departmental equipment under their control.
- C. Members will not obtain or exert unauthorized control over property that belongs to this agency with the intent to temporarily or permanently deprive the Sheriff's Office of the property or the use of the property.
- E. In addition to the commonly accepted definition of "property", "property" also includes reports, logs, forms, etc., regardless if they are in paper, electronic, microfilm or any other form.

17.5.4 Equipment Loss and Damage

In order to facilitate control, replacement, and reporting of damaged equipment, the procedure established for this policy will be adhered to.

A. Procedure

1. “Equipment Loss/Damage Report”, is established for utilization in the following instances:
 - a. In all cases involving loss or damage to agency equipment except:
 - b. Motor Vehicle Accident involving injury or death to either personnel or others;
 - c. Motor Vehicle Accident involving damage to property other than a departmental vehicle, or, physically involves another person or a non- departmental vehicle; and,
 - d. Motor Vehicle Accident involving damage to a departmental vehicle in excess of \$150.00, except where the damage is exclusively confined to a windshield or other glass and is caused by an object falling from or set in motion by another vehicle.

B. Initial Notification

1. In the event of any loss/damage of departmental equipment, the employee assigned such equipment, or the first employee having knowledge of such loss/damage, will report it without delay to his/her immediate supervisor.
2. If not previously reported, a single copy of the Equipment Loss/Damage Report Form will be submitted by the employee as initial notification or by such other employee as may be designated by the supervisor involved.
3. If the incident involves the loss of capital equipment, non-capital equipment that can be identified by number, or any other equipment of significance, appropriate investigatory procedures will be initiated. Equipment that can be identified by number will be entered into MILES/NCIC.

C. Supervisory Review

Upon receipt of an “Equipment Loss/Damage Report”, the employee’s immediate supervisor, or such other employee designated by the Division Commander, will initiate an appropriate investigation into the incident and

report the facts and his recommendations concerning the incident in the “Supervisory Review” section of the “Equipment Loss/Damage Report”.

D. Administration Review and Distribution of Reports

1. Upon completion of the “Supervisory Review”, the report will be submitted to the Division Commander for initial review.
2. If it is determined disciplinary action will be instituted as a result of the involved employee’s actions in connection with the loss/damage of departmental equipment, the report will be treated as a document relating to such disciplinary action.

3. Copies of the report will be distributed as follows:

A report involving any type of damage to a motor vehicle will be filed in the appropriate motor vehicle file.

A report involving loss/damage to capital equipment will be filed in the appropriate file.

A report involving loss/damage to personal issued equipment will be filed in the employee’s Personnel File.

A report involving loss/damage to other issued equipment will be filed in the appropriate equipment file.

E. Restitution to Washington County

1. If the report involves theft, loss/damage of departmental property with motor vehicle or criminal charges having been placed against a third party, the Division Commander will be responsible for monitoring the case. If a Judge orders restitution be made, the Division Commander will be responsible for obtaining a certified copy of the court docket and forwarding it to the departmental legal counsel.
2. Any loss/damage to departmental property/equipment as a result of neglect, misuse or carelessness may require restitution be paid by the employee responsible.

17.6 Internal Audits conducted in the Detention Division

- A. To ensure efficiency and continuity, internal audits will be conducted of facility operations and programs.
- B. Procedure
 1. Annual Standards Audit

The facility's compliance status relative to standards promulgated by Auditing Agencies will be reviewed on an annual basis.

2. Operational and Programmatic Internal Audits

Operations and programs not directly regulated by standards associated with those agencies listed above will be audited internally on an annual basis in line with the following procedure:

- a. The internal audit schedule will be established by the Warden or his designee.
- b. Participating staff members will be selected by the Warden or his designee. The Administrative Captain will act as the audit coordinator. Other staff members will be designated to participate based on the operation(s) to be audited.
- c. The conduct of each audit will be documented to identify the object of the audit, date/time, auditors, outcome, and recommendations.
- d. Reports of the results of each audit will be forwarded to the Warden and Operations Captain for review and further action as necessary.
- e. Other operations and programs, which may be audited will include, but will not be limited to:

Training,

Health and Safety,

Fire Safety and Prevention,

Caustic and Caustic Chemicals

Keys

Staffing, and,

Inmate Programs.

C. Corrective Actions

1. Following his review of the audit reports, the Warden will schedule and conduct a meeting with the Administrative Captain, Operations Captain, and other staff members as may be appropriate.

2. Through the meeting process, a written compliance plan will be established to correct non-compliant operations or accelerate the improvement/progress of operations and programs where desirable and feasible.
3. The compliance plan will identify non-compliant operations/programs and/or those requiring improvement, establish goals and objectives for compliance or improvement, specify resources needed, and designate staff members who will be responsible to implement the plan.
4. The Warden, or his designee, will monitor the progress of each compliance plan.