Chapter 5 - Fiscal

• 3-05/000.00 - Fiscal Chapter

This chapter is concerned with the financial operations of the Department with the exception of time and payroll procedures which are covered in either the Personnel chapter of this manual or in the separate "Timekeeping Manual."

• 3-05/010.00 - Claims/Reimbursement

Employees must have prior and proper approval to incur an expense against the County in accordance with the provisions governing the specific type of expense. Claims for reimbursement of personal expenses must also be made in accordance with provisions governing the specific type of expense.

• 3-05/020.00 - Mileage

Procedures governing compensation and claims for mileage incurred in the use of private vehicles on County business are outlined in the subsections which follow.

• 3-05/020.05 - Mileage - General

Procedure for obtaining permission to use private vehicles on County business are outlined in Miscellaneous Administrative Procedures Volume 3, chapter 9.

The monthly mileage claim period for permittee vehicles starts on the first of the month and ends on the last day of the month. Mileage claims must be submitted to Personnel Administration by the 5th day of the next month.

Permittees shall be compensated for travel expenses incurred while operating their private vehicles on County business in accordance with the Auditor-Controller limitations and the L.A. County Code. Current rates are available through Personnel Administration.

Temporary assignments of one week or longer shall be considered as the actual work location and shall constitute a change in headquarters address for mileage purposes, e.g., if an employee assigned to Narcotics Bureau works out of Temple Station, the headquarters address on the mileage claim would be Temple Station; if an employee assigned to Special Victims Bureau works an area comprised of more than one Station, the headquarters address on the mileage claim would be the Station closest to his home (Requirement to work on an unscheduled workday such as a holiday or RDO does not automatically constitute entitlement to mileage reimbursement).

Attendance at Sergeant’s Supervisory School shall not constitute a change in headquarters address.

• 3-05/020.10 - Permittee Mileage Claims

An original and two copies of Mileage Claim (76M395) shall be prepared by the employee in strict conformance with the instructions printed on the reverse side of the form. Employees shall make full and complete entries paying particular attention to times given, miles traveled and purpose of trips.

Receipts for paid parking in conjunction with a trip shall be attached to the Mileage Claim and the "Parking Claimed" section shall be completed. Reimbursement is available for parking expenses incurred while performing County business at a facility other than the permittee's headquarters. Parking expenses are allowed only if non-fee County/guest parking is not available. Parking receipts/vouchers are required, except when seeking reimbursement for parking meter expenditures.

The purpose of the trip may be explained by indicating the Department case file number, the court case number, etc., whenever possible. In addition, the employee number shall be added above the signature of the employee.

Prior to submitting mileage claims to the Unit Commander for approval and signature, supervisors, of the rank of Sergeant and above, shall review all claims for reasonableness, accuracy and completeness.

The mileage claim (original and two copies) shall be reviewed and approved by the Unit Commander (Captain, Director or above). The original and first copy shall be forwarded to Personnel Administration. The employee shall retain the second copy for his records.

Unit Commanders shall enforce the Auditor-Controller's rules and instructions governing mileage claims as stated on the reverse side of the mileage form.

Personnel Administration may randomly review, on a routine basis, mileage forms for completeness prior to forwarding said claims to the Auditor-Controller. Incomplete claims shall be returned to the permittee for correction.

• 3-05/020.15 - Private Vehicles Used for Out-Of-County Trips

Employees who travel out of Los Angeles County on County business shall complete a Request for Approval of Training and/or Travel (SH-AD-591) and obtain necessary approval as provided on the form. Employees who have travel requests approved for out-of-County travel shall be encouraged to use a public carrier or a County vehicle whenever possible.

Employees who use a private vehicle for out-of-County travel shall be reimbursed as follows:

- When the travel destination is within the eight (8) nearby counties of San Luis Obispo, San Bernardino, San Diego, Santa Barbara, Kern, Orange, Riverside or Ventura, reimbursement shall be at the current County mileage rates, provided the employee is either a mileage permittee or is considered an occasional driver as defined by the County Code. Such mileage shall be claimed on the Mileage Claim (76M395); or
- When the travel destination is outside the above eight (8) nearby counties, mileage reimbursement shall be at the rate established by County Code (six cents per mile as of 07-01-95) for the entire trip. Such

mileage shall be claimed on the Expense Claim (76E928). No other mileage may be claimed.

Employees who drive a private vehicle in lieu of previously approved commercial air transportation shall be reimbursed for miles driven, at the lesser amount of the appropriate rate cited above or equivalent fare of the most appropriate public carrier. Such mileage shall be claimed on the appropriate form noted above. The equivalent fare shall be claimed on the Expense Claim (76E928).

• 3-05/030.00 - Travel

The subsections which follow outline the claim procedures for various types of business-related travel.

Where travel involves training, a travel request shall have approval of the division chief or division director and an approved copy of the Training Approval Request form (SH-AD-591) shall be submitted to Training Bureau’s, Education and Training Unit for tracking purposes.

• 3-05/030.05 - Travel and Expense Approval Procedure

Persons planning to attend events such as meetings, conventions, conferences, business, or legislative travel and who desire to claim reimbursement for the expenses involved, **must obtain approval prior** to filing a reimbursement claim.

Requests for travel to such events and the authorization to claim reimbursement shall be submitted to unit commanders on a memo (SH-AD-32A) along with the Training

Approval Request (SH-AD-591). Approval by the concerned assistant sheriff is necessary prior to forwarding to Fiscal Administration. **The request should be processed at least six weeks in advance of the event.** All travel (airfare, hotel, and car rental) must be booked through the County’s contract travel agency, with no exception.

The following criteria shall apply on all requests for travel:

- Attendance at conferences, etc., shall be restricted to one Department representative unless there is overwhelming justification for additional attendees. Such justification shall be stated in the request; and
- The purpose of the trip must be directly related to Department operations and the information gained must be of substantial benefit to the County.

The request for travel shall include the following information:

- Title and location of the meeting, conference, convention, etc.;
- The specific organization, Department assignment, etc., which required the trip;
- Date(s) of the meeting;
- Means of transportation;
- Time of departure and time of return;
- Whether or not a travel advance is requested for expenses;

- Whether or not the request is to attend includes salary or reimbursement for meals, lodging, transportation, registration, or other fees; and
- Benefit to the County and the Department.

• 3-05/030.10 - Travel-Salary Only Approval Procedures

Persons planning to attend events such as meetings, conventions, conferences, or business in which an agency, organization, or other private company or corporation or any of their representatives assume all expenses to or from and while attending such event, and who desire to be allowed their regular salary, shall submit a request for **"Salary Only Travel"** to the concerned division chief or division director, through channels, in a memo (SH-AD-32A) **at least 30 days in advance of the trip**. Approval by the concerned assistant sheriff is required prior to forwarding to Fiscal Administration.

In addition to the criteria which applies to all travel requests, as listed under section 3-05/030.05, justification for **"Salary Only Travel"** shall include the following information:

- Title and sponsor of meeting, convention, conference, etc.;
- Topics to be reviewed and/or discussed;
- The agency, organization, private company or corporation, or person paying for expenses incurred on the trip; and
- Benefit to the County and the Department.

On a one-day trip within the state of California, Fiscal Administration will notify the requestor of the approval of the trip and file the request.

• 3-05/030.15 - Travel Expense Advances Including Airline Tickets

Pursuant to the Los Angeles County Fiscal Manual's policy on travel advances, section 13.10.0, County departments are discouraged from providing employees with travel advances. Therefore, the Department will discontinue the practice of issuing travel advances with minimal exceptions which will be reviewed on a case-by-case basis. The travel and training memo should include the reason for a hardship travel advance.

When airline tickets are required, the requestor will coordinate with the County's contract travel agency. The time and place of departure should be noted on the original travel request.

• 3-05/030.20 - Travel Expense Limitations

Claims for expenses under this section shall affect members who have approved travel requests, and members approved by the Department to transport prisoners out-of-County. Certain designated temporary duty assignments may qualify for expense reimbursement. Expenses, rates for transportation, meals, and lodging are established by the Board of Supervisors and are available through Fiscal Administration.

Other expenses under the Los Angeles County Code may be claimed when members qualify. In all cases, when a member qualifies for expense reimbursement and upon completion of the trip, an Expense Claim (76E928) shall be prepared in duplicate listing actual expenses, approved by the unit commander and then submitted to Fiscal Administration. The expense claim shall be accompanied by **original** receipts for all monies spent for tuition, transportation, lodging, and any miscellaneous expenses.

If the original receipts or above-mentioned form are not attached when the claim is submitted, the expense claim may be disallowed.

• 3-05/030.25 - Transportation of Prisoners Out-Of-County

Deputies assigned to Transportation Bureau may claim allowed expenses when transporting prisoners to or from locations outside Los Angeles County as follows:

- Obtain and complete (in duplicate) Receipt Form (SH CR 175) and mark Request for Advance Money; and
- Present the completed request for funds to Fiscal Administration upon approval by the Division Chief or Division Director.

One week after completion of the trip, an immediate accounting of funds expended shall be made by furnishing the following to the Unit Commander for review and approval prior to submission to Fiscal Administration:

- One copy of the Transportation Route Sheet (SH-AD-162);
- The original Transportation Order (SH-CR-274);
- Receipts for all monies spent for hotels and meals;
- Receipts for any miscellaneous expenses shall be submitted whenever possible; and
- A completed Expense Claim (76E928), in duplicate, approved by the Unit Commander.

• 3-05/030.30 - Extradition Assignments

Travel in furtherance of extraditions of defendants is handled by the District Attorney through the Major Crimes Bureau, Detective Division.

Employees assigned to extradition cases become state agents. All expenses in connection with extradition assignments are claimed through the District Attorney's Extradition Office. At the time of assignment, the employee will be advised of all allowable expenses.

Upon completion of such a trip, the employee shall submit to the District Attorney's Extradition Office a detailed expense account and all necessary receipts.

• 3-05/030.35 - Transportation To/From Catalina Island

Members of the Department traveling to Catalina Island on official business shall have prior approval by their

Unit Commander.

Upon authorization, assigned personnel shall contact Aero Bureau to determine the feasibility of transportation by any scheduled Department aircraft that may accommodate personnel. Aero Bureau will also determine the financial feasibility of a Department flight versus a commercial flight.

If a Department flight is not deemed appropriate or available, personnel shall submit to Fiscal Administration an SH-AD-32A signed by their Unit Commander indicating the dates and purpose of the trip and the number of boat or helicopter tickets desired. Fiscal Administration shall arrange for tickets with the Auditor-Controller's Transportation Section.

The individual's Watch Commander shall advise the Watch Commander at Avalon Station that a member of his Unit is authorized to travel to Catalina Island. A log noting the approval of travel shall be maintained by the Watch Commander at Avalon Station and shall contain the following information:

- Date and departure time of air/ship travel;
- Unit and name of person authorizing the trip; and
- Name of person making the trip.

• 3-05/030.40 - Travel Advances Due to Temporary Assignment on Catalina Island and North County Areas

A Claim for Travel Advance (SH-AD-596) shall be submitted, in duplicate, to Fiscal Administration at least two weeks prior to the date of departure. The Unit will be notified when the check is available.

The advance request should cover the entire anticipated duration of the assignment, whether two weeks or two months. If the duration is unknown, the request shall be for one month at a time.

The Expense Claim (76E928), which is submitted to offset the advance, shall cover the same period of time as the advance and shall be submitted to Fiscal Administration in duplicate, within one week following the ending date of the trip. In the event that the advance is for a period in excess of one month, the expense claims shall be submitted monthly and reflect "PARTIAL." The last Expense Claim for the period shall indicate "FINAL." Reference the advance number and amount of each claim.

• 3-05/030.50 - Temporary Assignment Expenses

Employees permanently assigned to duty on Catalina Island and north County areas, may be allowed meals and lodging when ordered to temporary duty elsewhere in the County. Employees may also be given the same consideration when permanently assigned to other locations within the County and are assigned temporary duty to the above locations.

When meals and lodging for such employees have not been provided at County facilities, employees desirous of claiming expenses for meals and lodging must submit an expense claim in accordance with the provisions of section 3â€‘05/030.20. A travel request is not required for temporary assignments.

Temporary duty, in cases of meals and lodging claims, is defined as assignment to a duty location other than the permanent assignment, provided such persons are required to remain at the temporary work location overnight.
Not included in temporary assignments are such activities as court appearances and Internal Affairs interviews.

• 3-05/050.00 - Special Appropriation Fund

Government Code section 29435 establishes the Special Appropriation Fund for use by the Sheriff for:

- Expenses incurred by him in criminal cases arising in the County;
- Expenses necessarily incurred by him in the preservation of peace; and
- Expenses necessarily incurred by him in the suppression of crime.

Section 29436, and other sections, provide for the filing of vouchers and the reimbursement of expenses for which vouchers have been submitted. Expenses from this fund must be directly related to the above criteria. Unit Commanders must ensure that incurred expenses are consistent with appropriate and reasonable use of public monies.

Expenses shall not be authorized from the Special Appropriation Fund when they could be made through the standard procurement and budget processes. Exceptions to this rule are as follows:

- **Investigative Travel, Subsistence, Mileage, and Parking**

  The expense must be for the purposes enumerated in Section 29435 of the Government Code. Claimed amounts shall not exceed the limits as determined by the Auditorâ€‘Controller, which are available from Fiscal Administration. When expenses exceed the limitations, documented approval by the concerned Chief or Division Director is required on a case-by-case basis; and

- **Office Supplies**

  Using the Special Appropriation Fund in **"time is of the essence"** situations shall be limited to **initial** purchases; **ongoing** purchases must be made according to the established County/Department budgeting and purchasing guidelines.

  The following procedures apply to extraordinary investigations that may require purchasing of supplies in an amount beyond the Unit's budgeted fund:

- The Unit Commander shall secure the Chief's or Division Director written approval to incur the extraordinary expense and shall notify the Director of Fiscal Administration;
- The Director of Fiscal Administration, upon receiving the notification, shall promptly provide the additional finances to meet the need of the requesting Bureau/Unit; and
- Once additional funds are in place, the requesting Bureau/Unit shall make purchases via the standard procurement and budgeting process.

• 3-05/050.05 - Obtaining Funds From Fiscal Administration

Prior Approvals

The utilization of the Special Appropriation Fund for any purpose shall be made only upon the written approval of the concerned Chief or Division Director.

Temporary Advance

Units that are infrequently engaged in criminal investigations shall, on a case-by-case basis, obtain and document the pre-approval of the concerned Chief or Division Director.

Permanent Advance

Units that are continuously engaged in criminal investigations shall request, receive and retain a reasonable amount of money for as long as necessary. Permanent advances shall be used for multiple investigations.

Flash Money

Requests for "flash money" that cannot be provided from the available advance money shall be directed to Fiscal Administration. Concerned Units shall secure written approval of their Chief. To ensure the availability of the correct denominations of monies required, contact the supervisor, Fiscal Administration, Revenue and Billing, prior to submitting the request.

Obtaining Advances or Flash Money from Fiscal Administration

Requesting Units shall:

- Obtain written approval from the Chief to authorize the advance;
- Prepare, in duplicate, form “SH CR 175” (AKA “Blue”).   The “Blue” shall be marked ADVANCE;
- Submit the Chief’s approval memo and the “Blue” to Fiscal Administration; and
- The “Blue” shall be returned when the advance money is returned, or when appropriately reported on an expense claim form. In either case, the “Blue” marked ADVANCE, shall be marked CANCELLED and returned to the borrower.

Reimbursing the Expended Money

Divisions shall prepare and submit to Fiscal Administration, Billing and Revenue section, an approved claim of expenses on a weekly basis. Division personnel shall use form ASH-AD-3" to consolidate their Bureaus’ claims into one claim. The Division’s claim shall include the name of each Bureau/Unit and the corresponding amount spent. Division claims shall be reviewed and signed by the concerned Chief or Division Director.

Items That Should Not be Included in the Expense Claims

Sub-assignments of the original advance money, money held as evidence, and money spent on behalf of another agency when there is an arrangement to be reimbursed by that agency (e.g., witness relocation/protection with the DA) shall not be claimed as expenses.

Returning Overages to Fiscal Administration

Occasionally, expense claims are duplicated or unspent money is included in the expense claims, which causes an overage. When an overage is discovered, the claimant shall:

- Prepare a memo with a brief explanation as to the reason for the overage;
- Obtain the immediate supervisor's signature on the memo;
- Make a copy for the Unit's record; and
- Deliver the overage money and the original memo to Fiscal Administration, Revenue and Billing section, and obtain an original receipt as proof that the money had been returned.

Copies of the memo that explain the reason for the overage and the receipt from Fiscal Administration shall be given to the Bureau's operations staff and the Division's budget representative for filing with the original expense claim.

• 3-05/050.10 - Authorized Expenses From the Special Appropriation Fund

The following expense categories are considered to be proper use of the Special Appropriation Fund:

Admissions

Expenses for purchasing entrance, membership, cover charges, etc., to clubs, shows, amusement houses, etc., for purposes of investigation or inspection.

Undercover Investigations

Expenses for setting up or conducting an undercover operation such as rent for a room, cost of telephone or utility installations, cost of food and/or beverages.

Purchases

Money spent for an item or services such as purchase of narcotics, purchase of contraband, purchase of stolen property.

Wagers

Money spent on wagers in furtherance of gambling investigations.

Informant/Witness

- Money given to an informant/witness for information; and/or
- Money spent for an informant/witness for housing or for personal needs, e.g., gasoline, food, phone calls, etc.

General Investigations

Approved expenses that are not covered by the above categories and are essential to the successful completion of an investigation. This category may include expenses for travel, food, lodging, mileage, and parking.

• 3-05/050.15 - Instructions for Completing the Special Appropriation Expense Claim (SH-AD-103)

NOTE: Claims shall be totally itemized and either typed or in ink.

Bureau

The name of the Bureau.

Unit

The name of the Unit, Team, or Detail.

Date

The date of this claim.

Control Number

To be used only for the Bureau's claims (e.g., two digits for the year, the month and the week or claim sequence).

Total This Claim

Total amounts.

Received by (Signature)

To be signed by the person receiving the money.

Bureau Claim/Unit Claim/Individual Claim

Check the appropriate box.

Approved by (Signature)

Individual claims shall be signed by the immediate supervisor; Unit/Team/Detail claims should be signed by the supervisor of the immediate supervisor; Bureau claims should be signed by the Unit Commander.

URN

Use only if all the expenses belong to one case, otherwise leave blank.

Date(s)

The date of each expense, which should correspond to the supporting documents (e.g., receipts, notes and explanation memos).

Claimant

When the “Individual” claim box is checked, the investigator shall write his full name and employee number. When the “Unit” or the “Bureau” claim boxes are checked, this field should list the name of the individuals, Teams, Units or Details.

Receipt Signature/Itemization

List all the expenses as described in section 3-05/050.10.

Amount

Money spent on the itemized expenses, or the amount of each individual, Team, Unit, or Detail claim.

Case/Control No.

Post the URN number(s). If expenses were incurred on an investigation that does not have a URN number, indicate the reason.

• 3-05/050.20 - Documentation to Support Expenses

Claimants shall provide substantiating documents for the incurred expenses. Expense documents shall consist of:

- Original receipts/invoices or a note approved by the immediate supervisor indicating why the receipt was not obtained; and
- A brief statement explaining the nature and the need for the expenses.

Documents submitted by claimants in support of their claims shall be kept attached to the approved claim and retained at the Bureau for inspection and/or audits. Unit Commanders shall ensure that the approved expense claims and their supporting documents are maintained chronologically in a permanent and secured file for five years.

• 3-05/050.25 - Claim Procedures and Accountability

The Unit Commander shall:

- Obtain the Special Appropriation Fund money from Fiscal Administration as outlined in section 3-

05/050.05;

- Ensure that incurred expenses are consistent with appropriate and reasonable use of public monies;
- Assign the handling of the money to a "fund custodian," who shall be vested with the responsibility of maintaining and providing monies as directed;
- Assign the record keeping function to an employee who shall be charged with reviewing expense claims for accuracy and completeness, preparing the Bureau's weekly claim, distributing reimbursements of claimed expenses, and safekeeping of all documents;
- Approve the sub-assignments of the Special Appropriation Fund money by signing the "Blue" form;
- Review and approve the Bureau's weekly expense claim;,
- Ensure that the original approved Bureau's claim is sent directly to Division headquarters by a person other than the claim preparer; and
- Direct a Lieutenant or a Sergeant, with no Special Appropriation Fund responsibilities, to reconcile the fund on a quarterly basis, unannounced. The reconciliation shall be documented and any discrepancy shall be reported to the Unit Commander. The fund's assigned amount should equal the sum of cash on hand, in addition to the "Blue" receipts that are marked ADVANCE. Documentation may be in the form of a line entry on the log maintained by the fund custodian.

<u>Fund Custodian</u>

The Unit Commander shall assign a fund custodian, who shall be someone other than the Bureau's record keeper. The assigned person shall:

- With the approval of the Unit Commander, disburse the Bureau's advanced money to Unit members using a "Blue" form marked ADVANCE;
- Mark the "Blue" CANCELLED when the money is returned, and return the "Blue" to the borrower;
- Keep a log to record all disbursed money and its return. This log shall include two sections:
    - <u>Advance</u> - shall include fields for the URN file number or the purpose of advancing the money, the date the money was advanced, the person giving the money, the name of the person receiving the advance, and its amount; and
    - <u>Return of the Advance</u> - shall include fields for the amount returned (which should equal the advanced amount), and the name of the person returning the money, person receiving the money and the date the money was returned;
- Reconcile the advance log against the assigned amount on a daily basis. The assigned fund should equal the sum of the cash on hand and the log entries that are showing that the advance money is still with a designated person, which is supported with a "Blue" receipt marked ADVANCE.

<u>Bureau's Record Keeper</u>

The Unit Commander shall assign an employee, who shall be someone other than the fund custodian, to review, control, and document the processing of the Bureau's expense claims. The assigned person shall:

- Receive the individual/Detail/Unit expense claims from the supervisors;
- Review the expense claims for completeness and accuracy;
- Ensure that the claimed expenses are supported with original receipts, invoices, notes, etc., and a brief statement explaining the nature and the need for the expenses;

- Prepare a weekly Bureau claim to consolidate all the individual and Unit claims (see section 3-05/050.15 for instruction on completing the claim);
- Submit the Bureau's claim to the Unit Commander for approval;

  NOTE: The original approved Bureau claim shall be sent directly to Division headquarters by the Unit Commander.

- Maintain a Claim Log to document claims that are sent to Division headquarters and the receipt of reimbursements. Information on this log shall include the Bureau's control number (e.g., two digits for the year, the month and the week or claim sequence), amount of the claim, date sent to Division headquarters and the date money is received;
- Maintain in a central file of all the weekly claims and their supporting documents;,
- When the reimbursement money is received, the Bureau's record keeper shall:
  - Hand count the money to ensure delivery of the proper amount;
  - Sign and date the original Bureau's claim, which shall accompany the person who is delivering the reimbursement, to indicate that the claimed money has been received as appropriate;
  - Pull the individual expense claims that correspond to the weekly Bureau claim; and
  - Ask the claimants to sign the "Received by" field on their original expense claims, and hand count and give the money to the individuals;

  NOTE: Undelivered money shall be kept overnight in the Bureau's safe.

- Receive and file with the appropriate individual claim any report of overage and its associated cash receipt.

<u>Claimant/Investigators</u>

- <u>Obtaining the advance</u>:
  - Discuss the investigator's need with his immediate supervisor and obtain approval
  - Document the request by explaining the nature and the need for the expenses in a memo; and
  - Prepare form "SH CR 175" (AKA "Blue"). The "Blue" shall be marked ADVANCE and it shall be signed by the Unit Commander;

- <u>Expending the money</u>:
  - investigators must ensure that incurred expenses are consistent with appropriate and reasonable use of public monies;

- <u>Claiming the expenses</u>:
  - Complete the Special Appropriation Expense Claim "SH AD 103," as soon as the investigation is concluded (see section 3-05/050.15 for details). The claim shall be totally itemized and either typed or in ink;
  - Attach verifying receipts, notes, etc., and the request memo to the expense claim; and
  - Submit the completed claim to the immediate supervisor for review and approval;

- <u>receiving reimbursement and buying back the "Blue"</u>:
  - When the money for the approved claim is received from the Bureau's record keeper, the investigator shall sign and date the original expense claim in the field captioned "Received by" and

count the money; and
    - As soon as practical, hand deliver the entire advanced money to the fund custodian and buy back the “Blue.”

Supervisor

The claimant's immediate supervisor and the supervisors in the chain of command shall:

- Ensure that incurred expenses are consistent with appropriate and reasonable use of public monies;
- Approve expending money from the Special Appropriation Fund after discussing the investigation’s needs with the investigator;
- Review all expense supporting documents to determine whether expenses conform with proper use of the Special Appropriation Fund;
- Review the expense claims to ensure that authorized expenses were accurately recorded;
- Consolidate the individual claims into a Team, Unit, or Detail claim by attaching a new SH AD 103 reflecting the total;
- Submit the Unit expense claims to the Unit Commander for approval; and
- Hand deliver the approved Unit claim accompanied by the claims of the individuals/Teams, with the supporting documents, to the record keeper to process the Bureau’s expense claim.

Division Personnel/Budget Representative shall:

- Consolidate each Bureau’s claim into a weekly Division claim by using a SH-AD-3;
- Submit the weekly Division claim to the Chief or Division Director or the authorized Commander for review and signature. Make and keep a copy of the approved Division’s claim;
- Forward the approved original claim to Fiscal Administration, Billing and Revenue section, for reimbursement;
- Arrange for the money to be delivered to the concerned Bureaus on the same day. The person responsible for delivering the money shall receive and count the money for delivery to the Bureaus, and shall sign the Division copy of the claim indicating the receipt of the money. The signed Division claim shall be kept at Division headquarters;
- Give the original Bureaus’ claims to the person responsible for delivering the money to the Bureaus. Each Bureau’s claim shall be signed by the Bureau’s record keeper, or the Bureau representative, in the field captioned “Received by” to indicate that money has been received;
- Instruct the person responsible for delivering the money to return the signed original Bureau claim;
- Locate the copy of the Division claim and attach it to the signed Bureau claim;
- In chronological order, keep the signed Division’s claim copy attached to the original Bureau claim for audit or inspection purposes. Claims must be kept for five years; and
- Receive and file with the appropriate Bureau claim any report (copy) of overage and its associated cash receipt.

Fiscal Procedures

The Special Appropriation Fund clerk assigned to Fiscal Administration shall review all claims for signature authenticity and for proper accountability procedures. When found to be proper, the clerk shall process the reimbursement. Reimbursements shall not be made when claims are in error or not properly approved with the signature of the Chief, Division Director, or authorized Commander.

After the necessary processing and reimbursement has been made, the clerk shall prepare and forward the Sheriff's Special Appropriation Fund Claim Reimbursement Letter, through channels, to the Sheriff or Undersheriff for review and approval. The letter is then returned to Fiscal Administration on or before 11:00 a.m. on Wednesday of each week for forwarding to the Auditor-Controller for reimbursement.

• 3-05/060.00 - Collections

[Title Only]

• 3-05/060.05 - Acceptance of Checks and Handling of Non-Sufficient Fund (NSF) Checks

As provided for in Government Code section 6157 and County Code section 5.02.010, all County officers are authorized to accept negotiable, instruments (checks) in payment of any fee, license, permit, fine or payment of any obligation owing to the County.

The following procedures are established concerning acceptance of checks:

- Bail/fine payments shall be made by cash, cashier's check or surety bond only. Personal checks or money orders shall not be accepted;
- Trust deposits shall be made by cash, money order or cashier's check. Personal checks shall be accepted; and
- All other obligations, fees, etc., can be paid by cash, money order, cashiers' check or personal check.

The County has established the following guidelines for acceptance of checks:

- Checks can only be accepted for the amount owed to the County and only if the payer furnished satisfactory proof of residence in California and if the check is drawn on a banking institution in California. (Out-of-state checks received through the mail should be accepted);
- The makers's Social Security number and a valid California Driver's License are required to accept a check. The Social Security number and the driver's license number and expiration date should be written on the face (preferably) of the check. DO NOT ACCEPT EXPIRED IDENTIFICATION;
- If a driver's license is not available, some other type of identification (not a credit card), preferably with a picture of the payer, indicating the name and address (DMV ID card, employer ID card, etc.) should be required. An identifying in-house number (e.g., case file number, parcel number, account number) and the initials of the cashier accepting the check should be written on the face of the check. This latter information will help facilitate follow-up if the check is subsequently returned due to non-sufficient funds;
- Check must be made payable to a County department or Los Angeles County. If the payer's name, address and telephone number are not preprinted on the check, this information must be obtained from the payer; written on the back of the check; and the name and address substantiated by identification;
- If a check is made payable to an employee and the payer is available, have the check rewritten. If the payer is not available or refuses to rewrite the check, restrictively endorse the check;

- All checks should be restrictively endorsed as soon as accepted. DO NOT WAIT TO RESTRICTIVELY ENDORSE CHECKS UNTIL THE DEPOSIT IS MADE. Deposit checks and other types of collections daily;
- Two-party checks (i.e., the payee is other than a County department or Los Angeles County) cannot be accepted; and
- Postdated checks should not be accepted unless received in the mail. Those received in the mail should be deposited with daily collections.

The County Code requires the County to impose a charge for all NSF checks that are paid within 30 days of written demand. Units which accept checks and are responsible for a bank account to which the check was deposited, or make deposits directly to the Treasurer-Tax Collector, shall be responsible to handle NSF checks as follows:

- Ensure that no additional services are rendered until the NSF check is made good;
- A charge shall be instituted for all returned checks. A sign shall be posted indicating that any checks returned by the bank will have a charge added to and become part of the total obligation due to the County;
- The Unit receiving NSF checks from the bank shall immediately notify the payer by written demand, via Certified mail, to recover any funds connected with an NSF check. Contact Fiscal Administration for the letter format. Only accept cash, or cashier's check, for payment. Obtain a Certified Mail Receipt (PS Form 3800) from the Post Office; and
- If the 30-day repayment period expires without payment, immediately forward the NSF check and a copy of the demand letter and Certified Mail Receipt to Fiscal Administration.

• 3-05/060.10 - Bank Accounts

The subsections which follow cover the procedures involved in deposits for the following accounts:

- Miscellaneous fees
- Bail/fine
- Avalon (fees and bail/fine)
- Inmate trust
- Jail stores
- Hobby craft
- barbershops

General information covering the various types of collections will be found in this Manual, as follows:

- Bail/fine procedures - Prisoners chapter;
- Fingerprinting and clearance letters, and report copy sales - Miscellaneous Administrative Procedures chapter; and
- Traffic collision reports - Traffic chapter.

• 3-05/060.15 - Miscellaneous Fees Account Bank Deposits

The Miscellaneous Fees Account is a single account set up at the Bank of America, Los Angeles Civic Center Office. Units making deposits to this account may do so through the branch of the Bank of America most convenient to their area.

The account shall be used for the deposit of monies collected in payment of:

- Fingerprint cards;
- Citizen clearance letters;
- Accident photographs;
- Copies of reports;
- Range ammunition sales;
- Immigration clearance letters;
- Any other fee collections or special fund monies for which bank deposit is authorized;
- Cash overages;
- Repossessed vehicle fees;
- Criminal justice administration fee (Booking Fee);
- Vehicle citation inspection fee;
- Vehicle repossession fee; and
- Subrogation payments.

In addition to the normal fee collections, Stations shall also include their "Hold in Trust" cash property with the monies deposited to the Miscellaneous Fees Bank Account, as outlined in the Property and Evidence chapter.

Deposits shall be made to this account daily.

Safeguarding Collections

The Station Watch Deputy at the public counter and the range Sergeant at each range facility shall be responsible for the security of monies received over-the-counter. Such money and receipts shall be kept under lock and key during the shift.

Watch Deputies and range Sergeants shall be responsible for the continuing audit of cash on hand resulting from fee collections. The continuing record shall be maintained on the Miscellaneous Fees Cash Record (SH-R-343). At the start of a shift, the Deputy shall enter the name of the shift (Day, PM or EM) and the date .

The Deputy shall:

- Verify the amount of money on hand with the Watch Deputy from the prior shift and if it is correct, place a full signature in the space provided;
- Enter the total cash on hand at the end of the shift, even if no collections are made during the shift; and
- If fees are collected during the shift, the total cash on hand as of the close of shift shall be entered and each transaction shall be identified (e.g. John Smith - Fingerprints) and the receipt number and the

amount of the fee shall be entered.

The amount of each fee shall be added to the prior "Total" figure and the new total entered.

Should a bank deposit be made during the shift, the amount of the deposit shall be entered under the column for "Deposit" and so identified. The Deputy shall sign each line on which he has recorded a cash transaction.

The Form SH-R-343 record shall be maintained on each shift and be kept with the cash until the next working day on which the banks are open. When the bank deposit is made, the date and the amount of the deposit shall be entered on the line following the last cash transaction which was included in the deposit.

Deposits with Fiscal Administration

Each deposit to Fiscal Administration shall be entered on the Miscellaneous Fees Cash Record (SH-R-343). Separate forms shall be maintained where cash fees are received at different Units of the Bureau. Each person accepting a cash payment shall enter the date, the receipt number and the amount of the cash transaction and sign a full name under the appropriate shift.

The cash and receipts shall be maintained under lock and key, together with the cash record form. The cash and the record form shall be verified by the Watch Sergeant at the close of each shift. Any discrepancy shall be brought to the immediate attention of the Watch Commander.

Preparation of Bank Deposit

The steps outlined below shall be used in the preparation of the deposit:

- Prepare the deposit slip (3 part slip);
- On the face of the three deposit slips, directly beneath the account identification, stamp or type in the name of the Unit making the deposit;
- On the face of the three deposit slips, directly beneath the space provided for the "Total of the Deposit," enter the following information: Deposit covers receipt #'s____thru____; and
- Balance the deposit and endorse any checks or money orders (not previously endorsed) as follows: "For Deposit Only L.A. County Sheriff's Department."

Making the Bank Deposit

Take the money and the three deposit slips to the bank and have the teller certify (stamp and initial) two copies of the deposit slip for return to the Unit. The bank will retain the original of the deposit slip.

The two certified copies of the deposit slip shall be distributed as follows:

- Forward one copy of the deposit slip together with the Transmittal of Miscellaneous Fees (SH-AD-359) to Fiscal Administration, Attn: Revenue and Billing; and
- Retain one copy of the deposit slip for Unit files (The slip may be attached to or filed with the Miscellaneous Fees Cash Record Form).

• 3-05/060.20 - Bail/Fine Account Bank Deposits

The procedures outlined in this chapter deal with the actual deposit of bail/fine monies. Coverage of the acceptance and processing of bail/fine payments will be found in the Prisoners chapter.

The Bail/Fine Accounts shall be used only for the deposit of monies collected in payment of bail and fines.

With the exception of the Avalon Station account, the Bail/Fine Accounts are set up through Bank of America.

Unit Commanders shall be responsible for the safekeeping of monies prior to actual deposit of same and for the Unit records of the deposits.

Bail/Fine payments are to be made by cash or cashier's check only. NO personal checks shall be accepted.

<u>Preparation of Bank Deposit</u>

Deposits to the bank account shall be made each working day (Monday thru Friday) in order to have sufficient funds in the account to cover the checks drawn against the account.

The following procedures shall be followed in preparing the bank deposit:

- Obtain from safekeeping the monies for deposit;
- Arrange the Bail/Fine Receipt (SH-AD-462 Rev 6/94) in receipt number order;
- Prepare an original and two copies of the deposit slip for the Bail/Fine Account,
- On the face of the three-part deposit slips, directly beneath the Unit's name, enter the following:
- "Deposit covers receipt #'s_________thru_________;"
- Complete all information of the deposit slip. If there is insufficient room to list all of the checks for deposit, use a second set of deposit slips to continue the listing. Be sure to list the bank numbers for each cashier’s check;
- Balance the deposit by making certain that the total of the monies is in agreement with the total of the Bail/Fine Receipts; and
- Immediately upon receipt, endorse all cashier’s checks for deposit as follows:

"For Deposit Only L.A. Co. Sheriff's Department."

<u>Making the Bank Deposit</u>

Take the money and deposit slips to the bank for deposit. The bank will retain the monies and the original deposit slip. Have the teller certify (stamp and initial) the pink and yellow copies of the deposit slip for return to the Unit. Distribution of the certified copies of the deposit slip shall be as follows:

- Yellow copy of the deposit slip shall be retained as the Unit's file copy; and
- Pink copy shall be forwarded to Fiscal Administration, Attention: Revenue and Billing Section, together with the first two (white) copies of the Bail/Fine Receipt and the original bank transaction record.

  NOTE: Include any voided copies of the Bail/Fine Receipt for return to Fiscal Administration.

• 3-05/060.25 - Avalon Station Deposits

Avalon Station shall follow all of the same procedures outlined for other Units on deposits to the Miscellaneous Fees Account and the Bail/Fine Account, with the following exceptions:

Bank Account

Avalon shall make all deposits directly to the Southern California Bank. Both miscellaneous fees and bail and fine monies shall be deposited to this same account.

Deposit Instructions

- Bail/fine monies and miscellaneous fees shall not be included on the same deposit slip;
- The deposit slip copies will be distributed as follows:
  - Yellow copy shall be retained as the Unit's file copy; and

The second certified pink copy shall be immediately mailed to Fiscal Administration, Attention: Revenue and Billing Section. The pink copy for Miscellaneous Fees shall be attached to the Transmittal of Fees while the pink copy of the Bail/Fine deposit shall be attached to the first two white copies of the Bail/Fine Receipt form set.

• 3-05/060.30 - Collection of Contract City Towed Vehicle Administrative Release Fees

Collection of Fees and Documentation

When a person requests to pay for contract city towed vehicle administrative release fees (tow fees) at a Station, Station desk personnel shall:

- Accept the contract city tow fees;
- Select the relevant contract city on the cash register touchscreen;
- Tender the payment into the cash register drawer;
- Run the towed vehicle release form through the slip printer;
- Issue a sequentially numbered cash register receipt to the payee.

The tow fees may be paid in the form of cash, personal check, cashier’s check, or money order, as specified by the concerned contract city. Persons wishing to pay by check shall present valid identification. The identification number shall be noted on the face of the check next to the account holder's name, and entered into the cash register when prompted. All checks shall be immediately restrictively endorsed in the following manner, "For Deposit Only To The Los Angeles Sheriff’s Department."

The payee shall receive a receipt showing the amount paid, the manner of payment, the receipt number, and the date paid. The vehicle release form issued to the payee shall be run through the slip printer to be imprinted with the corresponding transaction information.

If city tow fees are waived, the payee shall receive a receipt with the words, "Fees Waived," written on the vehicle release form. The name of the city employee or Watch Commander authorizing the waived fee shall be written on the vehicle release form.

Existing Department policy requires that Stations maintain a Station Daily Log of Stolen, Stored, Repossessed, and Impounded Vehicles (section 5-01/020.00). This log provides an effective tool for cross-referencing vehicles for which administrative fees would be due upon release. On the Station Daily Log, the amount of County or city fees paid, or the word "waived," shall be indicated for each released vehicle. The Station Daily Log shall be audited by the Unit Commander at least quarterly to ensure that administrative fees have been properly collected or waived for all vehicles that have been released.

<u>Transferring/Depositing City Fees</u>

At least once per week when fees are being held, or whenever the total of all cash and checks accumulated reaches $500 or more, the Unit Commander's designee shall be responsible for having the city fees deposited into the Sheriff’s Department’s bank account.

Payments collected on behalf of a contract city shall be deposited into the Sheriff’s Department’s bank account along with all other miscellaneous fees collected during the period.

On a monthly basis, a designated person within the Special Accounts Unit shall retrieve the payment information for each contract city from the centralized database containing the contract city tow fee payments. The designee shall instruct the Auditor-Controller to issue checks payable to the respective contract cities in the amount collected by the responsible Station. The designee shall mail the check, along with the report of payments received, to the respective contract cities.

<u>Optional Additional Security Measures</u>

Nothing in this policy shall preclude any Station from taking additional security measures.

• 3-05/070.00 - Revolving Fund

Some stations and Bureaus have been allotted a limited amount of cash which is used as a change fund in conjunction with the transaction of County business which involves the receipt of payments from the public. It shall not be used for purchases, trustee phone calls, cashing personal checks, mileage checks, IOUs, etc. Unit Commanders shall be financially liable for misuse of these funds.

The change fund shall be maintained in a locked container with the Watch Deputy at the public counter having responsibility for the cash during his shift. At change of shift, the outgoing and incoming Watch Deputies shall count the money; if it is in order, the incoming Watch Deputy shall sign the Change Fund Control (SH-R-341) under the entry for his shift to indicate that the fund is in order.

Each shift Watch Deputy shall turn over the key to the change fund container to the relieving Watch Deputy. With the exception of the emergency key assigned to the Unit Commander, no other key shall be available.

The Watch Deputy shall be responsible for making all change and for the security of the fund during his shift.

If there is discrepancy (shortage or overage), the outgoing Watch Deputy shall immediately notify his Watch Commander, who shall assist the two Watch Deputies in determining the reason for the discrepancy.

• 3-05/080.00 - Cash Shortages/Overages

The following procedure shall apply when a shortage or overage is uncovered in funds assigned, fees collected or any monies handled by members of this Department while performing their assigned duties.

• 3-05/080.05 - Shortage-Under $20

Shortages in daily collections not exceeding $20 by an individual cashier are to be reported to Fiscal Administration on a Cash Difference or Overage Report (obtainable from Fiscal Administration, Revenue and Billing Section) submitted with the transmittal for that day's collection or deposit.

• 3-05/080.10 - Shortage-Other

Shortages exceeding $20, all revolving (change) fund shortages and losses due to burglary, robbery, mysterious disappearances and counterfeit currency, shall be investigated by the Watch Commander. If after the investigation, the shortage still exists, the Watch Commander shall:

- Prepare a Cash Difference or Overage Report;
- Prepare an Office Correspondence (SH-AD-32A) from the station Commander to the Division Chief or Division Director detailing the circumstances of the shortage, the amount of the shortage and the receipt numbers involved; and
- Prepare a Incident Report (SH-R-49) under the proper classification.

The Unit Commander shall submit the original and two copies of the report and the original and one copy of the SH-AD-32A to Fiscal Administration, Revenue and Billing Section which will prepare the necessary reports to the Auditor-Controller.

If the amount of the shortage is $100 or more, the Unit Commander shall immediately notify the supervisor of the Revenue and Billing Section of Fiscal Administration (see section 3â€‘05/100.00).

• 3-05/080.15 - Overage

When an overage in any fund is uncovered, the Watch Commander shall be notified immediately and an investigation shall be conducted to determine the reason for the overage.

If, after the investigation, the overage still exists, the Watch Commander shall:

- Prepare a Departmental Miscellaneous Receipt for the amount of the overage; and
- Prepare a Cash Difference or Overage Report and submit with the transmittal to Fiscal Administration.

• 3-05/080.20 - Deposit

When a shortage has occurred, the amount of money actually on hand shall be deposited. The original of the Cash Difference or Overage Report shall be attached to the back of the Transmittal of Miscellaneous Fees (SH-AD-359) and the copy shall be attached to the Unit's record of the transaction.

Under no circumstances shall a deposit be delayed pending an investigation into the circumstances of a shortage or overage.

• 3-05/080.80 - Department Fundraising and Donations

The Department recognizes the value in partnering with charitable and community-based organizations to solicit, receive, and distribute funds for the direct and indirect benefit of the Department, its mission, and the community at large.

In furtherance of that objective, these sections are meant to standardize procedures, create consistency, and ensure compliance with Federal, State, and local laws for conducting fundraising activities, accepting donations, and managing unit funds. These sections are also meant to promote transparency, avoid conflicts of interest, ensure that donations and fundraising are consistent with the principles of 21st Century and Constitutional Policing, and align with the Department’s Mission and Core Values.

There are two categories of permissible fundraising and donations discussed in this and related sections: 1) Department-wide foundation support; and 2) Community-based support at the station and unit level. Department guidelines for non-charitable, employee-maintained funds and related activities and the role of the Financial Programs Bureau are also detailed herein.

All fundraising activities conducted by Department members and the acceptance of any donations by Department members shall be pursuant to the process and procedures set forth in this section and through section 3-05/080.88, Training.

Department members must exercise caution when engaging in fundraising activities during work hours and on County property. No such activity shall take place without Department approval. Approval shall be obtained in writing from the member’s Division Chief. Whether the funds are intended to benefit a fellow Department member in need, a charitable organization, or a unit-related activity, there may be Federal, State, and/or County rules related to such activity, and each Department member should familiarize themself with all applicable rules in addition to the guidelines set forth below.

Similarly, donations to the unit or to the Department must be appropriately handled in accordance with County guidelines. The County Fiscal Manual (CFM) and Charitable Giving Campaign (CGC) Coordinator’s Handbook contain essential information related to charitable fundraising activities and donations to the Department and must be reviewed before Department members engage in any activity related. Refer to the Fiscal Administration Bureau’s intranet site for links to the County manuals.

The Department reserves the sole right to approve, limit, suspend, or revoke the right of any employee, employee group, committee, unit, or Department program to collect, maintain, and/or distribute funds on behalf of any Department-related activity or in which the name or representation of the Department or any of its units or programs are used in connection with that activity.

• 3-05/080.81 - Donations to the Department

Donations may be made to the Department in furtherance of a public purpose and consistent with the principles of 21st Century and Constitutional Policing. All donations received by the Department, or any station, unit, or bureau, whether from an individual, a business, or a non-profit entity, are subject to the requirements of the County Fiscal Manual section 2.4.0. All donations must be reported as required by section 2.4.2, pursuant to current Fiscal Administration Bureau Fiscal Notice No. 192 and any successor notices.

The EIN or Tax Identification Number (TIN) of the approved charity shall be used for the acceptance and acknowledgement of any donation.

The use of the County's name or Employer Identification Number (EIN) to establish or maintain a bank account or to acknowledge the acceptance of donations is expressly prohibited by County policy. Any existing Department affiliated account using the County's EIN must be closed immediately.

Donated funds should be delivered to the Financial Programs Bureau, Special Accounts, which will hold the money in trust and ensure that all necessary reporting and other County protocols are followed. Donations may be restricted (earmarked for a particular station, unit, or bureau, or for a particular purpose) or unrestricted (available to be used by the Department for any purpose it deems appropriate). In the case of restricted donations, written instructions from the donor describing the intended use of the funds should be delivered along with the check. The station, unit, or bureau receiving such funds is responsible for reporting the donation to the Director, Financial Programs Bureau and sending an acknowledgement letter to the donor (to be provided by Financial Programs Bureau).

Unrestricted donations shall not be used for parties, awards, conferences, or gifts for County employees unless the donor specifically designates (in writing, signed by the donor) that the funds may be used for such a purpose. When charitable donations are used to pay allowable travel and related expenses, the costs of such expenses must be limited to no more than would reasonably be paid at Department expense (e.g., County per diem rate).

Department members who are required by the Department's Conflict of Interest Code to file a Statement of Economic Interests (Form 700) must be aware that to the extent they personally benefit from a donation, the donation may constitute a reportable gift.

Donations from County vendors must be treated with extreme caution. No donations from a vendor or potential vendor may be accepted while any contract solicitation is pending. The approval of the Division Director, Administrative Services Division, must be obtained to accept any donation from a County vendor.

In no case should any donor or supporter be provided with any identification card, certificate, or any other instrument which would convey any special authority or benefit from the Department because of the donation or support.

Any Department member requesting and accepting a donation through an approved foundation or other approved source must adhere to the following guidelines. A request for the acceptance of any donation must be submitted in writing via Department memorandum (SH-AD-32A) to the Director of Financial Programs Bureau, stating the following:

- The name of the donor;
- The donor’s complete address;
- The description and purpose of the donation;
- The current fair market value of any non-monetary donation;
- A statement specifying whether there any restrictions regarding the use of the donation and/or the or absence of restrictions regarding the use of the donation;
- If applicable, include information regarding any bureau within the Department that has assessed and approved the donation;
- A copy of the signed acknowledgment letter sent to the donor, and
- The memorandum shall be copied to the Audit and Accountability Bureau.

Department Donations – Defined

Donations subject to the requirement of this section include gifts of money, real property, use of real property (e.g., use of building space), personal property (e.g., supplies and equipment), services, supplies, food, or anything of value that may benefit:

- Individual employees or their families;
- Groups of employees;
- The Department; and/or
- Department entities (e.g., station funds), or Department-sponsored activities (e.g., Department employee athletic teams and youth activities).

Note: Items are considered donations when they are received from any source, including but not limited to, individuals whether employed by the Department or not, an elected official, a Department-wide foundation, a station or unit specific foundation, support group, and/or booster association.

Exceptions

The following items are exempt from the definition of “donation” and therefore not subject to the requirements of this section:

- Proceeds from candy or snack sales and fundraising events on Department premises that are limited in participation to Department employees and volunteers; and
- Items collected for Department-sponsored toy drives and similar events for children or community members in need.

• 3-05/080.82 - Department-Wide Foundation Support

The Department may partner via a memorandum of agreement (MOA) with approved foundations to facilitate charitable donations to the Department and its units, bureaus, or stations.

Any Department unit, bureau, or station may establish an account with said Department-wide, approved foundations for the purpose of receiving donations. The foundation will ensure that the donation is appropriate and will provide all necessary acknowledgements and tax reporting information.

• 3-05/080.83 - Community-Based Non-Profit Support Groups

Any approved Department-wide support foundation, community-based foundation, nonprofit organization, booster organization, or support group may wish to support the Sheriff’s Department and its employees through fundraising activities. While the Department recognizes the value in partnering with the community and charitable organizations, the Department must maintain control of its image and reputation. No such organization may use the name of the Department (or the name of a Sheriff’s station, other unit of the Department, or any name, acronym, or logo that would lead the public to believe the organization is associated with the Department) to seek donations or otherwise raise funds without the express written approval of the Department.

Any foundation or entity desiring to support the Department and its employees must be approved by the Department pursuant to this section and sign a Board of Supervisors-approved (BOS) Memorandum of Agreement (MOA). The entity must be registered with the Internal Revenue Service, the California Franchise Tax Board, and the California Attorney General as a tax-exempt, charitable organization. The entity must remain in good standing as such, and file all required forms and reports.

Each Department station, bureau, or unit may partner with no more than two unit-specific BOS and Department-approved foundations or support groups. Additional pre-existing unit-specific foundation or support group partnerships may be exempted from this limit of two if they meet all criteria applied to newly formed entities, including a BOS-approved Department MOA within 90 days of the effective date of this policy.

Effective immediately, any station, bureau, or unit seeking to partner with or form an affiliation with a charitable organization or community-based support group, shall adhere to the following:

- The unit commander shall submit a memorandum of “Registration for Department-Associated Support Group” to the Director, Fiscal Administration Bureau, providing all pertinent information, including but not limited to:
    - A legal description of the entity;
    - A mission statement;
    - A description of the types of activities, events, or other manners by which the organization intends to provide support to the Department;
    - The organization’s Employer Identification Number (EIN) number;
    - Documentation of the organization’s by-laws for operating procedures;
- Proof of the organization’s filing a 501(c)(3) once per tax year and it’s compliance with all the requirements;
- A listing of all board members, and whether any County employees are/will be on the board;
- Identity of the executive/managing director; and
- The planned procedure for receipt of all funds and donations, including recordkeeping, bookkeeping procedures, and review of records by the board members.

If approved by the concerned division chief/director, concerned assistant sheriff, the Director of Fiscal Administration Bureau and the Director of Administrative Services Division, the assistant sheriff over Fiscal Administration Bureau will provide final approval. Upon such approval, the entity must execute a BOS-approved Department MOA.

No Department member may serve on the Board of a Department-affiliated 501(c) or be in a decision-making position within such an organization without obtaining prior written approval in the following manner:

- Obtain the approval of the assistant sheriff over Fiscal Administration Bureau;
- Once approved, Financial Programs Bureau will prepare a letter to the Board of Supervisors; and
- Written approval is granted by the Board of Supervisors.

The unit commander is responsible for maintaining a working relationship with the support group, once it has been established. The unit commander shall keep apprised of the activities of the support group and shall bring any inappropriate or unauthorized activity to the attention of their respective chain of command and the Fiscal Administration Bureau. The unit commander shall brief their successor and provide all relevant information regarding the support group upon any transition in command. The unit may assign an employee to attend board meetings unless a Department employee has been approved by the Board of Supervisors to serve on the board. An employee who is only assigned as an attendee of the board meetings (not as a BOS approved member) shall not have any decision-making authority but shall serve as a Department liaison with the group.

The unit commander shall review County Fiscal Manual section 16.1.0, “Departmental Foundations/Support Groups,” and shall ensure that all requirements set forth therein are adhered to. Further, prior to July 1st of each year, the unit commander shall ensure that all documentation needed for compliance with section 16.1.0 are submitted to the Director, Fiscal Administration Bureau.

No Department member, in their official capacity, shall form, participate in, or act in support of any organization that operates in violation of this policy.

• 3-05/080.84 - Fundraising Activities by Department Members

Fundraising activities during work hours and/or on County property are controlled by State law and County policy. Government Code section 26227 allows a County Board of Supervisors to authorize work time activities related to workplace giving programs and charitable giving activities. County standards are contained in the CEO’s Charitable Giving Campaign (CGC) Coordinator’s Handbook, which should be consulted before any work time or County resources are expended on fundraising or charitable giving activities. Refer to the Fiscal Administration Bureau’s intranet site for links to the County manuals.

Board of Supervisors policy 3.010 allows Department heads to authorize, within the guidelines set forth therein, workplace giving campaigns outside of those organized by the Workplace Giving Program, but executive staff must authorize, in writing, each Department event in advance.

Any fundraiser held, organized, or planned on County time and/or at a County facility are considered County-sponsored events and must adhere to the applicable rules. The CGC Coordinator’s Handbook should be consulted regarding disallowed activities.

Funds raised to support charitable organizations shall be promptly delivered to the designated organization. Once delivered, a ledger listing the funds raised, and documentation of the delivery of funds (a letter or memorandum) shall be maintained by the organizing personnel with a copy provided to the unit commander via email.

• 3-05/080.85 - Contributions For Employee Functions or Activities

The following procedure shall be adhered to when promoting or accepting contributions for non-charitable activities, including but not limited to athletic teams and events or employee events (e.g. employee holiday parties):

Members shall not:

- Promote or accept donations for Department functions or athletic activities while in uniform or while on duty without prior authorization; and/or
- Seek or accept donations from any person or organization that may create a conflict of interest or is inconsistent with the Department's Mission and Core Values.

Unit commanders shall exercise strict control and conduct reviews prior to any activities generating requests for donations or proposed fund-raising activities whether for charitable (e.g., 999 for Kids) or non-charitable (e.g., Department holiday parties or other similar event or athletic teams) purposes. Any such funds accepted by an employee-maintained fund, shall be handled in accordance with this policy and its related sections, 3-05/080.86, Employee Maintained Funds, and Fiscal MPP sections, 3-05/090.05, Banking Procedure, 3-05/090.10, Method of Collection, 3-05/090.15, Responsibility, or successor sections.

In instances where the fiscal sponsorship of the Sheriff's Relief Foundation or similar Department-wide foundation is solicited, it shall be requested by the unit via memorandum and shall be endorsed by the granting foundation. A copy of the endorsed memorandum approving the request for the donation shall be sent to the applicable Department-wide foundation and unit commander before the unit may accept said funds for the employee activity.

Members who receive inquiries from public or private entities desiring to contribute to unit functions or athletic activities shall direct a memorandum to their unit commander with the following information:

- The name of the person and/or the entity;
- A brief statement regarding the donor's type of business;
- The reason for making the donation (including confirmation the donor is not receiving or expecting any benefit, service, or thing of value in return for their donation); and
- The amount and any other pertinent information concerning the donation.

• 3-05/080.86 - Employee Maintained Funds

Division, bureau, station, and unit funds (e.g., station funds), and athletic or employee event funds (e.g. holiday parties) maintained by employees for their own purposes shall conform to basic standards.

General rules applicable to such funds are:

- Individual participation in employee funds shall be entirely voluntary;
- Employee funds shall not be intermingled with any Department or County monies;

- Surplus money from any employee fund should be used to benefit those employees contributing to the fund; and
- Funds may also be used for any purpose which benefits unit members, or the Department as a whole, and as approved by unit commanders.

Employee-maintained funds are established for the morale and welfare of the employees. Use of employee-maintained funds for the following is prohibited:

- Station or unit supply items; any items which should be properly funded from the unit's Services and Supplies Account;
- Maintenance of Department equipment; and/or
- Loans/salary advances to employees.

Unit commanders are responsible for employee-maintained funds and administration of these funds shall be handled in accordance with MPP sections 3-05/080.86, Employee-Maintained Funds, 3-05/090.05, Banking Procedure, 3-05/090.10, Method of Collection, 3-05/090.15, Responsibility, or their successor sections.

• 3-05/080.87 - Monitoring and Guidance

The Department’s Internal Audit Unit, Administrative Services Division, will maintain a current list of approved station, bureau, or unit level support groups. The Sheriff’s Information Bureau (SIB) is responsible for monitoring and reporting any non-approved entities soliciting donations using the name, logos/trademarks, or likeness of the Department. If non-approved entities are identified, a request should be made to County Counsel to prepare and issue a cease-and-desist letter and take other legal action as necessary.

In addition to maintaining a list of Department-approved support groups, the Department’s Internal Audit Unit, Administrative Services Division, will also maintain a list of County and Department-approved charitable organizations. This list will be posted to the Department’s webpage to ensure accountability and transparency. No Department member shall use any County resources (computers, mobile devices, email, JDIC, etc.) or County time to benefit a non-approved organization.

• 3-05/080.88 - Training

The Department’s Internal Audit Unit, Administrative Services Division, is responsible for conducting ongoing training for unit commanders, operations personnel, fundraising coordinators, and any other personnel whose duties require familiarity with the protocols and procedures related to fundraising, donations, or Department-associated support groups.

• 3-05/090.00 - Employee Maintained Funds

Rescindment effective 11/01/24 for 3-05/090.00 - Employee Maintained Funds, refer to section 3-05/080.86 Employee Maintained Funds

Funds maintained by employees for their own purposes shall conform to basic standards. General rules applicable to such funds are:

- Individual participation in employee funds shall be entirely voluntary;
- Employee funds shall not be intermingled with any Department or County monies;
- Surplus money from any employee fund should be used to benefit those employees contributing to the fund; and
- Funds may also be used for any worthwhile proposal approved by Unit Commanders.

Items that shall not be purchased with employee fund money include:

- Station or Unit supply items; any items which should be properly funded from the Unit's Services and Supplies Account;
- Maintenance of Department equipment; and
- Additionally, the fund shall not be utilized to provide loans/salary advances to employees.

• 3-05/090.05 - Banking Procedure

- Funds with receipts or expenditures in excess of $50.00 at any given time should be administered through a checking account;
- Checking accounts shall require a minimum of two signatures;
- Checks shall not be presigned by any of the signatories;
- In Units collecting Miscellaneous Fees, the checking account for the fund(s) shall be at a branch other than the branch used for the deposit Miscellaneous Fees;
- Monies received in check form shall be immediately restrictively endorsed; and
- If weekly receipts exceed $50.00, monies shall be deposited at least once per week.

• 3-05/090.10 - Method of Collection

- Cash from coin receptors shall be collected and totaled daily;
- Cash from periodic donations or collections shall be totaled at the time of receipt;
- Totals shall be recorded in a permanent record at the time of collection and the record entry signed by the person making the collection (Assistant Fund Administrator or his designee);
- Cash-on-hand shall be kept in a locked cash box; and

- The cash box, the fund check book and all blank checks shall be kept in a locked safe or drawer.

• 3-05/090.15 - Responsibility

Unit Commanders are responsible for Unit employee funds. This responsibility encompasses:

- Reviewing and initialing fund records a minimum of once per quarter;
- Appointing a Unit fund administrator and an assistant fund administrator;
- Approving any expenditures over $50.00;
- Initial receipt of fund bank statements; and
- Establishing any additional regulations needed for further control.

Fund administrators are responsible for:

- Keeping the cash box, check book and blank checks if no safe is available;
- Retaining one key to the cash box;
- Keeping the back-up diskette if an electronic accounting system is being used;
- Co-signing any checks written against the fund account;
- Examining the record of receipts and expenditures at least once per week; initialing the record to show that it has been examined;
- Reviewing bank statement reconciliation(s) monthly; initialing next to the balance to indicate that the bank balance is in agreement with the ledger balance;
- Verifying the amount of cash on hand monthly, if any;
- Appoint an individual to assist the assistant fund administrator in the collection and totaling of monies from fund administered coin receptors;
- Chairing meetings when a committee is used to administer the affairs of the fund; and
- Any other duties consistent with the sound administration of the fund.

Assistant fund administrators are responsible for:

- Making collections;
- Recording receipts and disbursements in the permanent record; initialing the record next to each entry;
- Providing sequentially numbered hard copies of current records for review by the fund administrator when a computerized record keeping system is in use. Retaining the initialed and approved hard copies as part of the permanent record after they have been reviewed by the fund administrator;
- Creating and maintaining current a back-up diskette for the fund administrator when an electronic accounting system is being used;
- Co-signing any checks written against the fund account;
- Purchasing any supplies required for fund activities or record keeping;
- Reconciling the monthly bank statement(s);
- The quarterly posting, in conspicuous and appropriate areas of a current statement of fund receipts and disbursements and a profit and loss statement for any fund administered coin receptors;
- Retaining one key to the cash box; and

- Any other duties consistent with the purpose of the fund as delegated to him.

Alternates for any of the listed regular positions shall assume the responsibilities of such position.

• 3-05/100.00 - Loss of Funds And/Or County Equipment

The Audit Division of the Auditor-Controller is responsible for all phases of the processing of reimbursement claims for County monetary losses resulting from burglaries, mysterious disappearance of funds or from embezzlement. This responsibility includes the examination of loss or criminal reports from departments and the distribution of reimbursements to the proper department and fund.

Per section 1.6.1 of the County Fiscal Manual, all County departments are required to immediately notify the Auditor-Controller's Office upon discovery of a potential wrong-doing involving funds and/or resources (refer to the Case Assignment and Reporting Volume for reporting procedure).

• 3-05/100.05 - Reimbursable Items

Upon proof of loss, the following items may be reimbursed:

- Money and securities accepted in the course of normal Department business and kept in a safe, vault, locked cabinet, locked desk or other safekeeping receptacle. (Money and items not related to County business should not be accepted for safekeeping.); and
- Jewelry and articles of personal adornment which are in safekeeping in the ordinary course of Department business, such as clothing or jewelry of prisoners, valuable court exhibits, etc.

• 3-05/100.10 - Nonreimbursable Items

- Damage to equipment or premises. This exclusion applies to the costs of repair or replacement of safes, doors, windows, locked cabinets, etc.;
- Theft of equipment such as safes, desks, typewriters, adding machines, etc.;
- Theft of office supplies or personal property of employees; and
- Shortage in accounts of less than $20.

• 3-05/100.15 - Reporting Procedures Regarding Loss of Funds

Any Unit which discovers a loss of funds at their location due to a burglary, mysterious disappearance or embezzlement shall proceed as follows:

- Make an immediate phone notification to Fiscal Administration, Revenue and Billing;
- File a Incident Report (SH-R-49) and distribute as follows:
  - Original copy to Records and Identification Bureau (RIB);

    - Mail two copies to the Auditor Controller, Audit Division; and
    - One copy to accompany SH-AD-32A to Division Chief or Division Director;

- Send a SH-AD-32A, signed by the Unit Commander to the Division Chief or Division Director. The SH-AD-32A shall include:
    - A brief description of the circumstances surrounding the loss;
    - The amount of the loss;
    - List of items (property) lost; and
    - Money and securities segregated by type (revolving fund, Department collections, current County collections, etc.). If receipts were issued for the loss involved, the numbers of such receipts should be indicated;

- After review by the Division Chief or Division Director, the SH-AD-32A shall be forwarded to the Director of Fiscal Administration.

• 3-05/100.20 - Reporting Equipment Losses

Whenever a theft of a County-owned fixed asset item is discovered, the Unit at which it occurred shall:

- Make a phone notification to Fiscal Administration, Inventory Control Section;
- File a Incident Report (SH-R-49) and distribute as follows:
- Original to RIB;
    - One copy to the Auditor-Controller, Fixed Assets Unit;
    - One copy to accompany the Report of Equipment Loss; and
    - One copy to Fiscal Administration- Inventory Control;

- Complete a Report of Equipment Loss (SH-848-MC);
- Send the Report of Equipment loss, signed by the Unit Commander, to the Division Chief or Division Director; and
- After approval by the Division Chief or Division Director, a copy of the Report of Equipment Loss shall be attached to a copy of the Incident Report and distributed.

For Department radio equipment or accessories, follow the procedure outlined in Communications chapter, section 3-07/010.40.

• 3-05/110.00 - Toll Calls/Telegrams

When authorized personnel are required to place toll calls from non-County phones and are unable to access a County long distance service provider, they may pay for the call or charge it to their own telephone number and claim reimbursement.

The following procedures apply for reimbursement of telephone expenses incurred in the performance of assigned duties:

- A telephone log containing the claimant's name, rank, employee number, location and number from which the call was placed and the cost of the call shall be maintained by each Unit claiming telephone expenses;
- At the end of each month, the Unit shall prepare a Departmental Supply Requisition (76R413) for petty cash with the total telephone expenses;
- The section supervisor will review the telephone log, initial the DSR and forward both to the Unit Commander;
- The Unit Commander will review the log, sign the DSR and submit both to the Division Chief or Division Director for review and forwarding to Fiscal Administration. The telephone log shall be returned to the Unit; and
- The Departmental Supply Requisition will be submitted to the concerned budget representative for processing for petty cash reimbursement. The budget representative will advise the Unit when the petty cash can be picked up from Fiscal Administration. It will be the responsibility of the Unit to reimburse the employees.

Telegrams cannot be charged to a County telephone number. To place a telegram with Western Union, the Department's account number must be used. This number can be obtained from Sheriff's Headquarters Bureau.

• 3-05/120.00 - Department Postage

The postage meters assigned to Stations and Bureaus shall be utilized to the maximum extent possible to achieve greater operational efficiency and ensure maximum accountability for the issuance of postage. The following are guidelines for using Department postage:

- All correspondence except that for emergent use with authorized approval shall bear metered postage;
- Use of postage stamps shall be eliminated for Stations and Bureaus except for emergent use with authorized approval;
- No prepaid metered postage envelopes shall be allowed;
- All mailing machines shall have individualized postal meter numbers and identifying stamps (e.g., Los Angeles County Sheriff's Department-Lomita Station) which will be imprinted on all metered postage to provide proper control and accountability;
- All mail shall be weighed and only the required postage shall be issued. Gummed mailing labels will be provided for large envelopes and packages;
- Mailing machine malfunctions or requests for maintenance shall be referred to the vendor if machine is leased. Questions and requests for maintenance regarding Department-owned mailing machines shall be referred to Internal Services Department, Telecommunication and Support Services Division;
- To obtain immediate assistance on classification of mail and mail preparations, contact the nearest U.S. Post Office. A customer service representative who will respond to a Unit in order to provide more detailed information, may be contacted through Customer Service, (800) 275-8777; and
- Metered postage and postage stamps shall be used for County business only. No postage stamps shall be sold to employees for their personal use nor shall metering be used for personal use.

• 3-05/120.05 - Postage Stamps

Postage stamps may be issued to Units for emergent or unusual use only. Units shall submit requests for stamps on a Departmental Supply Requisition (DSR) to Fiscal Administration, Document Control, with approval by the Unit Commander, Divisional budget representative and the Director of Fiscal Administration. Specific justification, including the reason why a postage meter cannot be used, must be included with the request.

• 3-05/120.10 - Procedures for Use of Postage Meter

Postage meters shall at all times be properly safeguarded against unauthorized use or theft. Meters with key-operated switches shall be locked in "off" position except when in use. Operation shall be limited to assigned and trained personnel only.

• 3-05/120.15 - Patrol Stations and Emergency Operations Bureau

Each Station shall establish a central location for the collection of all material to be mailed. Mail to be metered shall be sealed and sorted with the return address positioned in the left-hand corner. At the beginning and end of each day watch, the supervising Station clerk shall supervise the processing of all mail. The only exceptions as to the time of mailing shall be with the approval of the Station Watch Commander. The Operations Lieutenant or supervising Station clerk, where appropriate, shall be assigned the responsibility for key control and accountability.

Separate mail into batches, the first batch to include all regular first class mail requiring only minimum postage. The second batch shall include all other mail (e.g., special delivery, registered, bulk, first class in excess of minimum postage, etc.). Volume mailings of a given postage amount are to be grouped separately.

The date of the meter must be the date of processing by the post office. Check meters for correct date prior to the first run each morning. Incorrect dates increase County cost and result in unnecessary delay in the distribution and dispatch of mail.

Any Unit whose postal meter will be utilized by other Units shall maintain a postage meter mail log so that the respective Units can be properly charged for postage. The log shall provide:

- Date;
- Beginning ascending amount shown on meter (end of run);
- Total amount of meter run (beginning ascending amount minus ending ascending amount);
- Unit; and
- Initials of operator.

A summary of the log by Unit with the Unit Commander's approval shall be submitted on a monthly basis to the Director of Fiscal Administration for distribution of cost to the various Units.

• 3-05/120.20 - Units Located in the Sheriff's Headquarters Building

All Units, shall submit all outgoing mail (except as noted below) to Personnel Administration for metering and mailing according to the directive issued under separate cover.

Any questions regarding mail processing shall be referred to the mail clerk at that Bureau.

All mail submitted for metering shall be for County business only. Any personal mail discovered by Personnel Administration shall be returned to the Unit Commander for appropriate action.

• 3-05/120.25 - Central Jail

Procedures for processing mail shall generally follow those for the Sheriff’s Headquarters Building except for those measures established by the Inmate Reception Center Mail Room.

• 3-05/120.30 - Refilling the Meter

The Unit, and the concerned Divisional budget representative, shall determine the amount of postage required to continue operations from the time the request for refilling is submitted to the time the meter is actually filled. Lead time required is usually three weeks.

The Unit shall prepare and submit a Departmental Supply Requisition (76R413) requesting an amount necessary to bring the meter up to maximum. The DSR shall include:

- Amount of postage requested;
- Complete address of the post office to which the warrant will be issued; and
- Divisional budget representative’s approval.

• 3-05/120.35 - Voided Envelopes

Envelopes that cannot be re-metered or used shall be voided by writing "Void" across the stamp. They shall be stored in a secure place and taken to the post office the next time additional postage is purchased and the meter is reset or sooner if quantity presents storage problems. Post Office Form 3533 shall be completed in duplicate and presented to obtain the meter adjustment in an amount totaling 90 percent of the value of the voided postage. Due to the extra procedures, cost of envelopes involved and a 10 percent loss in refund for the voided postage, proper care in the use of the postage meter must be exercised to minimize the voiding of metered envelopes.

• 3-05/120.40 - Meter Record Book

The meter licensee shall enter in the meter record book, each day, the figures appearing in the ascending and descending registers. If the sum of the two figures does not equal the total entered at the last setting, the meter shall be taken promptly to the post office installation where it was set for examination.

• 3-05/130.00 - Personal Checks - Cashing Of

No County funds shall be used to cash the personal checks of any County employee or any private citizen.

• 3-05/140.00 - Station Safes

Station safes shall be used to store County cash, bank account money awaiting deposit and valuables which are found or being held as evidence prior to regular disposition procedures.

The combination of each Station safe is to be changed at regular intervals, especially when key personnel have been reassigned. Maximum time between combination changes shall be three years.

Only the Watch Commander shall place money envelopes with appropriate identification in the safe or remove them from it. With the exception of the emergency key assigned to the Station Commander, only the Watch Commander shall have a key to the locked compartment or container.

The key shall be turned over to the incoming Watch Commander at change of shift.

• 3-05/160.00 - Regulations for Installing Software on Computers At Sheriff's Department Facilities

Unauthorized copying, installation and/or use of licensed software is prohibited by federal law. To ensure that members do not place themselves or the Department in jeopardy of violating copyright infringement laws, Unit Commanders are responsible for the management of software utilized by personnel under their command at Department facilities. Required actions by Unit Commanders include the following:

- All software programs, whether purchased, public domain, free or demonstration/evaluation type license, shall be documented and maintained in a Unit systems library. The library must be supervised by a staff member specifically designated by the Unit Commander. Selection of staff for this function is not restricted by rank or title and should be the most qualified person(s);
- Software provided on removable media (i.e., disk, CD-Rom, removable hard disk) must be kept in a locked cabinet. If the software is maintained in an electronic file (i.e., accessible hard disk or network), strict access controls within the computer system must be in place. Procedures to record the receipt, removal, transfer and/or disposal (returned/destroyed) of software shall be maintained;
- A request for evaluation of a software program at a Unit or facility can only be authorized by the Unit Commander, who must determine the need for retention and ensure the safe return of the product. When software is received at a Unit, standardized logs and evaluation forms must be used to track the testing and review of the software. The evaluation software must be tracked through the testing period and properly disposed of at the end of the evaluation period. Department forms for this process are available on request from the Data Systems Bureau;

- Proper procedures for avoiding copyright violations must be reinforced through training at each Unit. Recurrent briefings, Unit meetings orientation of new employees and Unit optional training methods must be utilized and documented by the Unit Commander to emphasize the Department's position;
- Access to all computer equipment where software can be copied to removable media in violation of license agreements must be restricted to personnel authorized by the Unit Commander. In situations where computers are networked, or individual computers contain critical software or data, proper password security must be in place;
- Software licensed by one Unit and provided to and utilized by Department personnel of another Unit on controlled computers, requires dual responsibility. The control of the licenses is the responsibility of the providing Unit's Commander. Ensuring that the license agreement is not violated by unauthorized copying, installation and/or use at the specific Unit where it is installed is the responsibility of that Unit Commander;
- Software utilized by on-duty Departmental personnel on their personally owned computers located on County property must be licensed software; and
- Any computer equipment located at any off-site facility controlled by the Department is subject to the same rules as enumerated in this directive.

Inspections to insure compliance with this policy shall be accomplished in the following methods:

- Unit Commander inspections;
- Random inspections by Inspectional Services Unit with technical assistance from the Data Systems Bureau; and
- Unannounced inspections by the Chief Administrative Officer's staff.

• 3-05/170.00 - Internal Control Certification Program (ICCP)

The Internal Control Certification Program (ICCP) is a County-mandated management review of the adequacy of internal controls in key areas of each County department's fiscal operations. The review is designed to reduce the risk of error, fraud and other improper activities related to the safeguarding of assets and the reliability of financial records.

Yearly, each assessable Department Unit shall complete a set of questionnaires for use by management to assess compliance with key fiscal control areas detailed in the County Fiscal Manual. On or before May 15 of each year, the Department must provide to the Auditor-Controller an annual "Certification of Fiscal Controls" and "Summary of Internal Control Weaknesses and Improvement Plans," attesting that:

- The ICCP process has been completed in accordance with the program instructions;
- All applicable internal controls are operating as intended, except for those identified in the "Summary of Internal Control Weaknesses and Improvement Plans;" and
- The corresponding improvement plans have been or are in the process of being implemented and will be monitored to ensure that the identified controls are established.

<u>Responsibilities</u>

The Director of the Administrative and Training Division shall be the Department ICCP Coordinator and shall:

- Schedule and organize the ICCP process, to ensure efficient, effective and timely compliance with program requirements;
- Prepare and distribute annual ICCP instructions and appropriate questionnaires, a list of assessable Units and a schedule for completion of the Departmental annual review;
- Provide or arrange for training and distribution of information as needed to assist the Division ICCP representatives and others, as necessary, to better understand the purpose and requirements of the ICCP;
- Receive from each Division ICCP representative a copy of the Division "Certification of Fiscal Controls" and "Summary of Internal Control Weaknesses and Improvement Plans," and prepare for the Sheriff's or Undersheriff's signature a Department "Certification of Fiscal Controls," which shall include each Division's "Summary of Internal Control Weaknesses and Improvement Plans;"
- Serve as liaison between the Department and the Auditor-Controller's staff, or designated outside auditors, on all matters related to the ICCP process; and
- Identify appropriate organizational components (assessable Units) within the Department for review and determine which questionnaires or portions thereof apply to each Unit.

Each Division Chief/Director shall ensure efficient, effective and timely completion of the annual review. The Division Chief/Director shall:

- Identify an ICCP representative within the Division to coordinate the Division review;
- Ensure that the Internal Control Certification Program process has been completed by all identified assessable Units within the Division, in accordance with the ICCP instructions; and
- Prepare and transmit, to the Sheriff or Undersheriff, attention ICCP Coordinator, a Division "Certification of Fiscal Controls" and a Division "Summary of Internal Control Weaknesses and Improvement Plans."

Each Division ICCP representative shall:

- Assist the Division Chief/Director in organizing the ICCP process to ensure that it is done efficiently and effectively;
- Prepare and distribute, to each assessable Unit within the Division, the annual ICCP instructions, appropriate worksheets, and reporting procedure and schedule for completion of the Division's annual review;
- Assist Unit Commanders in designating one or more persons (verifiers) to personally perform the verification process, keeping in mind that the verifiers should not be involved in nor directly supervising the procedures being evaluated;
- Collect from each assessable Unit a "Summary of Internal Control Weaknesses and Improvement Plans," and identity of the verifier for each assessable Unit; and
- Prepare, for the Division Chief's or Division Director’s signature, a Division "Certification of Fiscal Controls," which shall include a Division "Summary of Internal Control Weaknesses and Improvement Plans."

Each verifier shall:

- Review the internal controls for the applicable functional areas, using the methods of verification indicated on the questionnaires (the ICCP questionnaires indicate the type of testing which should be used for each control being tested).

Each Assessable Unit shall:

- Complete the identified questionnaires as instructed;
- Review the status of the Improvement Plans during the year and prepare a "Summary of Internal Control Weaknesses and Improvement Plans;"
- Prepare and submit a Unit certification to Division headquarters as directed; and
- Maintain and retain records for a period of three years for command Inspections and for review by the Inspectional Services Unit, Fiscal Administration or the Auditor-Controller.