8-54/000.00 - Unit Employee Fund

PURPOSE OF ORDER

The purpose of this order is to establish guidelines for the administration of the Inmate Reception Center (IRC) unit employee fund.

SCOPE OF ORDER

This order shall apply to all personnel assigned to and/or working in any capacity at IRC specifically those assigned as a member of the unit fund committee.

ORDER:

The purpose of the employee fund is to provide a ready source of revenue to assist the unit and to provide benefits to employees not available from other sources. Contributions to the fund made by employees are entirely voluntary and are typically collected via fundraisers or donations.

Expenditure of employee raised funds may include, but not be limited to:

- Sporting and special event entry fees
  (e.g. Baker to Vegas, Department softball tournaments, Chili Cook Off, etc.)
- Bereavement flowers upon the death of immediate family members of employees
  (e.g. spouse, parent, sibling, or child)
- Subsidizing the unit holiday party
- Purchasing of common use equipment for the benefit of employees (employee used microwaves, refrigerators, etc.)
- Any worthwhile proposals (approved by the unit commander)

The unit commander is responsible for the IRC unit employee fund, per the Manual of Policy and Procedure (MPP) Section 3-05/090.00, “Employee Maintained Funds.” The unit commander shall select two members

from the unit to act as a fund administrator and an assistant fund administrator who will fulfill their respective roles per MPP section, 3-05/090.15, “Responsibility.”

Cash from periodic donations or collections shall be totaled and recorded at the time of receipt. Cash from coin receptors shall be collected and totaled daily. Cash on-hand, fund check book, and all blank checks shall be kept in a locked safe or drawer per MPP section 3-05/090.10, “Method of Collection.”

Monies donated or raised by the unit fund shall be deposited into a bank account as soon as practical. The bank account is titled “Inmate Reception Center Unit Fund.” Unit employee raised funds shall not be mixed with County funds, nor shall they be used to purchase supplies normally purchased with County funds, used for maintenance of Department equipment, or utilized to provide loads or salary advances to employees.

In adherence to MPP section 3-05/090.05, “Banking Procedure,” withdrawals done by check shall require two signatures: that of the fund administrator and assistant fund administrator, or authorized designated appointee. Petty cash withdrawals shall be reviewed and noted by the fund administrator and assistant fund administrator. All expenditures over $50.00 shall be approved by the unit commander.

Fund administrators are responsible for examining the record of receipts and expenditures at least once a week and initialing the verification.

Bank statements must be reviewed by the unit employee fund administrator monthly. Additionally, bank statements must be reviewed quarterly by the unit commander. Both the unit employee fund administrator and the unit commander shall initial next to the balance to indicate that the balance on the statement matches the ledger balance. The assistant administrator is responsible for reconciling the bank statements on a monthly basis.

On the first day after each quarter, a financial statement outlining all withdrawals, deposits and the current balance of the fund shall be posted in an area accessible to all employees. The unit commander shall review and initial this statement.

An excel spreadsheet shall be used to keep track of fund transactions and shall be verified against monthly bank statements to ensure they are in agreement. A compact disc (CD) or flash drive shall be used to back up the data file for the fund accounts every time an entry is made, thereby creating a “back-up” file, as required

per MPP section 3-05/090.15, in addition to the primary data file. Per MPP section 3-05/090.15, hard copies of required documentation shall be retained by the assistant fund administrator.

A copy of the fund by-laws is available for review with the fund administrator and/or the assistant fund administrator.