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FISCAL MANAGEMENT

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DATE:	OCTOBER 1, 2008
NUMBER:	B.1
SUBJECT:	AUDIT OF DETENTION FACILITIES
RELATED SECTIONS:	ICW GOV'T CODE 26644; SD CO CHARTER ART. VIII, SEC 801, 802, 803

PURPOSE

To ensure detention facilities' budgets are audited as required by law.

POLICY

Each detention facility's budget shall be audited annually.

PROCEDURE

- I. Each detention facility is subject to an audit by the County's outside auditor, and the County Auditor and Controller.
- II. At a minimum, the detention facility services senior accountant will perform audits annually.
- III. The Auditor and Controller will make periodic scheduled management audits of the detention facilities.

DATE:	NOVEMBER 3, 2008
NUMBER:	B.3
SUBJECT:	CASH CONTROLS AND OPERATIONS
RELATED SECTIONS:	B.1 & B.5

PURPOSE

To establish controls and guidelines for cash operations within the detention facilities.

POLICY

Proper management controls and procedures will be adhered to for all detention cash handling operations.

PROCEDURE

- I. All cash operations shall be governed by written cash handling procedures.
 - A. Procedures shall be available for reference at each workstation where cash handling operations occur.
 - B. Procedures will establish the responsibility of staff within the detention facilities in regard to cash and shall cover the procedures listed below where applicable.
 - 1. General Cash Procedure
 - 2. Checking Account Maintenance
 - 3. Safe Operation
 - 4. Bail or Fine Cash
 - 5. Booking Cash
 - 6. Final Release Cash
 - 7. Cashier Cash
 - 8. Accounting Office Cash
- II. Detention facility supervisors will provide training to appropriate staff using the written cash handling procedures.
- III. The written cash handling procedures are to be reviewed on an on-going basis (and updated annually) by submitting suggested changes to the Financial Services Division manager.

DATE:	AUGUST 29, 2017
NUMBER:	B.5
SUBJECT:	INMATE MONEY ORDERS AND CHECKS
RELATED SECTIONS:	P.3 , Q.47

PURPOSE

To provide a secure process for the receipt of approved checks, money orders or government checks/drafts and posting of funds for persons in custody.

POLICY

Detention facilities shall allow inmates to sign and cash approved money orders, cashiers checks or government checks/drafts. Detention facilities shall allow persons to place cash deposits on an inmate's account. Amounts that would place an inmate's account balance over \$500 will not be accepted.

Personal checks shall be accepted only for the purpose of posting bail or paying fines (refer to DSB P&P Q.47).

PROCEDURE

- I. The following documents can be accepted:
 - A. Cashier's checks from United States banks.
 - B. Money orders issued by U.S. businesses (e.g., U.S. Postal Service, Western Union, Credit Unions, Banks, Savings & Loans Associations, etc.).
 - C. California Department of Corrections and Rehabilitation and Honor Camp checks (San Diego County Probation Department) in any denomination.
 - D. Other government instruments (e.g., government payroll, retirement checks or other similar drafts).

NOTE: An inmate's account may be increased over the \$500.00 limit and checks, or money orders in excess of \$200.00 may be accepted for cashing with the approval of a detention processing supervisor or watch commander.

- II. Unacceptable checks or money orders:
 - A. Checks or money orders in excess of \$200 delivered to the Information Office for deposit into an inmate's account.
 - B. Checks or money orders in excess of \$200 received in the U.S. mail. Staff will complete an Incoming Property Receipt (J-53 form) with the description of the item (the serial/check number, denomination, and bank or company name where appropriate). The

check or money order will be placed in the inmate's property with the appropriate copy of the J-53 form.

- C. Personal checks (other than for the purpose of posting bail). Staff will complete a J-53 form with the description of the item (the check number, denomination, and bank or company name where appropriate). The check or money order will be placed in the inmate's property with the appropriate copy of the J-53.

III. The following procedures shall be followed when approved checks, money orders, or cash are received through the mail.

A. Cash

1. The deputy will complete a J-53 form with the denomination amount in the description section.
2. The deputy will hand deliver the cash to the Custody Information Office with the J-53 form. The Detention Information Assistant will immediately post the money to the inmate's account and print the funds receipt.
3. The inmate's copies of the funds receipt and the J-53 form will be given to the deputy and delivered to the inmate.

B. Approved checks and money orders (delivered to the Custody Information Office or through U.S. mail)

The deputy shall contact the inmate and advise him/her of the receipt of the check/money order.

1. If the inmate desires to have the check/money order cashed and the funds placed on his/her inmate funds account:
 - a. The inmate will be provided with a Check Cashing Form (J-48 form).
 - b. The J-48 form shall be filled out completely and signed in the presence of the deputy. The inmate will also endorse the check/money order.
 - c. The deputy shall deliver the endorsed check and J-48 form to the locked box/drawer marked for the accountant.
 - d. The detention facility accountant shall retrieve and process the request according to established guidelines.
2. If the inmate does not wish to have the funds placed on his/her inmate funds account, the deputy will complete a J-53 form with the description of the item (the serial/check number, denomination, and bank or company name where appropriate). The check or money order will be placed in the inmate's property with the appropriate copy of the J-53 form.

- IV. Posting of funds to the inmate's account shall be subject to a waiting period of five (5) working days if the check/money order is in excess of \$200.00. Checks issued by a federal, state or county agency may be posted to an inmate's account immediately upon receipt of the signed J-48 form by the accounting personnel.
- V. To cash a check or money order, the inmate must endorse the check and fill out the upper portion of the J-48 form in triplicate. All of the information requested must be filled in. After the waiting period of five (5) working days expires, and/or the money has been deposited into the inmate's account (reflecting the new balance), the pink copy of the J-48 form shall be returned to the inmate.
- VI. If a check or money order is not honored, it shall be returned to the inmate's property with the endorsement canceled. A property receipt will be given to the inmate.
- VII. Occasionally, an inmate shall be released from custody before the five (5) working days waiting period has expired. The detention facility accountant shall send a notice by mail to the individual advising they have an unclaimed amount of money at the detention facility. The subject shall be advised to contact the detention facility accounting office so payment may be arranged. The individual must be advised to bring proper identification.

DATE:	OCTOBER 1, 2008
NUMBER:	B.7
SUBJECT:	BAIL OR FINE RECEIPT CHANGES
RELATED SECTIONS:	

PURPOSE

To ensure legal and departmental requirements are met when correcting bail or fine receipts.

POLICY

Minor corrections on bail or fine receipts are acceptable, EXCEPT when the change (s) involves the AMOUNT of the bail.

PROCEDURE

- I. Minor corrections must be legible, and may include such items as court appearance date, court location and booking number. The person making the correction must initial corrections.
- II. Any major corrections necessary, such as a change in the money amount, will require that a new receipt be written. The original receipt is to be "VOIDED."
- III. When voiding a receipt, "VOID" must be written across the face of the receipt. The reason for the "VOID" must be noted and the signature of the person voiding the receipt be placed on it. In addition, the signature of the senior office assistant, Detention Processing supervisor or watch commander will be obtained on the voided receipt.

DATE:	OCTOBER 1, 2008
NUMBER:	B.9
SUBJECT:	INMATE WELFARE FUND GUIDELINES
RELATED SECTIONS:	ICW/P.C. 4024; CAC TITLE 15, SUBCHAPTER4, SECTION 1043

PURPOSE

To establish guidelines, responsibilities, controls, and accountability for the operation and effectiveness of the Inmate Welfare Fund.

POLICY

The Inmate Welfare Fund will be administered by an Inmate Welfare Committee solely for the benefit, education and welfare of the inmates in compliance with Penal Code Section 4025; California Administrative Code, Title 15, Subchapter 4, Section 1043; and other legal mandates.

PROCEDURE

Inmate Welfare Fund operating procedures will be in accordance with the Inmate Welfare Fund Operations Manual. Changes, additions and modifications of the manual will be the responsibility of the Inmate Welfare Committee.

DATE:	AUGUST 21, 2015
NUMBER:	B.11
SUBJECT:	INMATE PURCHASES FROM SHERIFF'S COMMISSARY STORES
RELATED SECTIONS:	B.9, T.7, T.9 P.C. SECTION 4025

PURPOSE

To provide for inmate purchase of approved items not furnished by the detention facility.

POLICY

The San Diego County Sheriff's Department Commissary will provide items for sale to inmates.

PROCEDURE

- I. The Sheriff's Commissary will provide for sales of confectionery, postage, writing materials, toilet articles and sundries to inmates.
- II. The sale prices for the articles offered for sale, shall be fixed by the commissary stores supervisor and approved by the Inmate Services Division manager at such amounts as will render the Commissary self-supporting, and, in addition, provide a small margin of profit.
- III. Profits from the Sheriff's Commissary will be deposited in the Inmate Welfare Fund through the County Treasurer.
- IV. Inmate commissary purchases shall be conducted in accordance with Detention P&P section T.9.

DATE:	OCTOBER 1, 2008
NUMBER:	B.13
SUBJECT:	SHERIFF'S COMMISSARY INTERNAL CONTROL AND PROCEDURES
RELATED SECTIONS:	B.9, B.11, T.9; PC SEC 4025; GOVT CODE SECTION 25262

PURPOSE

To establish controls and procedures for the operation of the Sheriff's Commissary within the detention facility

POLICY

Sheriff's Commissary will be operated according to written procedures established by the Inmate Services Division operations sergeant. Written procedures will be reviewed on an ongoing basis and updated annually.

PROCEDURE

- I. The Inmate Services Division operations sergeant shall be responsible for maintaining strict controls on the Sheriff's Commissary operations and for maintaining an accounting system in compliance with generally accepted accounting principles.
- II. Commissary sales, and bookkeeping shall be executed in compliance with the written procedures for the Sheriff's Commissary.
- III. The Sheriff's Commissary shall be audited periodically by the Inmate Services Division and the Division of Inspectional Services. The results are reported to the Financial Services Division, Detention Services Bureau assistant sheriff, Detention Services Bureau commanders and the affected facility commanders.

DATE:	OCTOBER 1, 2008
NUMBER:	B.15
SUBJECT:	BUDGET PREPARATION AND CONTROL
RELATED SECTIONS:	ICW SD CO. CHARTER ARTICLE VIII, SEC. 800

PURPOSE

To establish responsibility for budget preparation and control.

POLICY

The Detention Services Bureau will prepare, monitor, and control an annual budget in accordance with guidelines established in the “County Operational Plan.”

PROCEDURE

- I. Detention facility commanders are responsible for preparation of annual budget requests.
- II. Bureau and facility commanders will monitor budget expenditures utilizing Oracle and the fiscal management tool.
- III. Budget transfers between sub-accounts must be approved by the facility commander.
- IV. Budget transfers between facilities must be approved by the respective bureau commanders, with input from affected facility commanders.

DATE:	OCTOBER 1, 2008
NUMBER:	B.19
SUBJECT:	FISCAL SYSTEM ACCOUNTING FOR REVENUE AND EXPENDITURES
RELATED SECTIONS:	ICW COUNTY CHARTER ART. VIII, SEC. 804

POLICY

To establish a procedure for monitoring detention facility budgets.

POLICY

Each facility commander shall monitor the facility budget to ensure program objectives are met.

PROCEDURE

- I. Reports generated by Oracle are to be used to review the status of the detention facility's operation in relation to the budget. The Auditor and Controller produce these reports approximately every four weeks.
- II. The Oracle Manual provides information on Oracle and the reports that Oracle generates.
- III. The Oracle "on-line" system is available for use, providing current fiscal information on the detention facility's operation. The "on-line" system can be used for a general overview of the budget and examination of detail transactions.

DATE:	OCTOBER 1, 2008
NUMBER:	B.21
SUBJECT:	EMPLOYEE EXPENSE REIMBURSEMENT
RELATED SECTIONS:	ICW SD CO. CHARTER ART.VIII; SD CO. ADM. CODE ART III; GOVT. CODE 29601; DEPT P&P 6.69

PURPOSE

To establish guidelines providing reimbursement of staff for authorized expenses.

POLICY

Proper procedures are to be followed when reimbursing staff for expenses incurred.

PROCEDURE

- I. All employee reimbursements are governed by the San Diego County Charter, Article VIII; San Diego County Administrative Code, Article III; and other legal requirements, as well as procedures established by the Sheriff's Financial Services Division.
- II. Information concerning preparation of specific claims for expenses is to be obtained from the Sheriff's Financial Services Division.

DATE:	OCTOBER 1, 2008
NUMBER:	B.23
SUBJECT:	FINANCIAL REPORTING TO DETENTION SERVICES BUREAU COMMANDERS
RELATED SECTIONS:	

PURPOSE

To provide direction for obtaining information on detention support and operation functions by bureau commanders.

POLICY

Financial information on the detention facility's support and operation functions will be provided to the Detention Services Bureau commanders.

PROCEDURE

- I. Financial reports generated by the county's centralized accounting system are to be used by the Detention Services Bureau commanders, facility commanders, and staff to review the operations of the detention facilities.
- II. Food Services Division reports will be submitted to the Area 3 commander for review of the food services operation.
- III. Reports on the findings of internal audits are to be submitted to the Detention Services Bureau commanders.

DATE:	NOVEMBER 10, 2015
NUMBER:	B.27
SUBJECT:	REQUISITION AND PURCHASE OF SUPPLIES AND EQUIPMENT
RELATED SECTIONS:	

PURPOSE

To provide guidelines governing the requisition and purchase of supplies and equipment.

POLICY

Appropriate and established procedures are to be used in the acquisition of supplies and equipment.

PROCEDURE

- I. The requisition of supplies and equipment shall comply with San Diego County Charter, Article VII, Section 705; San Diego County Administrative Code, Article XXIII; San Diego County Administrative Manual, Item Number 0090; San Diego County Purchasing Department Procurement Manual; and all other regulations designated by governmental authority.
- II. All requisitions shall be approved by persons designated by the Financial Services Division.

DATE:	OCTOBER 1, 2008
NUMBER:	B.29
SUBJECT:	PERSONNEL POSITION CONTROL, RECORDS AND PAYROLL
RELATED SECTIONS:	

PURPOSE

To establish a procedure for regulating position control, personnel records and the payroll function for the detention facilities.

POLICY

Personnel position control, records and payroll function shall comply with all regulations designated by governmental authority.

PROCEDURE

- I. Position control will be reviewed by the Financial Services Division, Detention Services Bureau analyst, facility commander and bureau commanders.
- II. Payroll will be based on the use of the Kronos Time Collection System, which will be approved by supervisory staff.
- III. Financial Services is responsible for determining:
 - A. Persons on the payroll are legally employed.
 - B. Positions are authorized in the budget.
 - C. Funds are available.
- IV. Personnel position control will be coordinated by the Sheriff's Personnel Office.

DATE:	JANUARY 18, 2002
NUMBER:	B.30
SUBJECT:	SURPLUS PROPERTY ACQUISITION
RELATED SECTIONS:	

PURPOSE

To establish a procedure and appoint an acquisition coordinator to obtain surplus material, equipment, supplies, etc., from the Federal Government, State and County outlets.

POLICY

It is the intent of the San Diego County Sheriff's Detention Facility Services to obtain and utilize as much governmental surplus as possible. To that extent, our acquisition coordinator shall monitor what is available from that source or look for certain items brought to the coordinator's attention from the Detention Facility staff.

PROCEDURE

- A. The Material Supply Supervisor's position shall be designated the Acquisition Coordinator. Whenever Detention Facility staff need equipment, supplies, etc., and funds may not be available or surplus property would suffice, they should make their needs known to the Material Supply Supervisor at East Mesa.
- B. Whenever Detention Facility staff are in need of equipment or supplies and surplus property would suffice, they should make their needs known to the Material Supply Supervisor at East Mesa.
- C. The Material Supply Supervisor shall check the County, State, and Federal surplus outlets to see if the specific item is available, or will be. If the item is available, County and State procedures to obtain it from surplus will be followed.

DATE:	OCTOBER 1, 2008
NUMBER:	B.31
SUBJECT:	INSURANCE COVERAGE
RELATED SECTIONS:	

PURPOSE

To ensure legal requirements are met in providing insurance protection.

POLICY

Facility insurance coverage will comply with the San Diego County Administrative Code, Article X (applicable sections); the San Diego County Administrative Manual, Item Number 0080-2; and other regulations designated by governmental authority.

PROCEDURE

- I. Worker's compensation, civil liability, liability for official vehicles and bonding shall be covered and administered by the Risk Management Unit as directed by the Board of Supervisors.
- II. All claims and forms shall be prepared as directed by the Risk Management Unit.

DATE:	OCTOBER 1, 2008
NUMBER:	B.33
SUBJECT:	SPACE AND EQUIPMENT REQUIREMENTS
RELATED SECTIONS:	

PURPOSE

To ensure space and equipment requirements for the detention facilities are properly reviewed and necessary action taken.

POLICY

Detention facility commanders will review space and equipment needs annually to ensure the facility accommodates change in the inmate population and program requirements.

PROCEDURE

- I. Detention facility commanders will report findings concerning the space and equipment review to the Detention Services Bureau commanders, annually, in conjunction with budget preparation.
- II. Detention facility commanders will work with the Detention Services Bureau commanders in planning the effective use of space and equipment.

DATE:	NOVEMBER 10, 2015
NUMBER:	B.35
SUBJECT:	PERSONNEL PERFORMANCE REVIEW AND NEEDS ASSESSMENT
RELATED SECTIONS:	

PURPOSE

To ensure the review of employee performance and the planning for future personnel needs.

POLICY

Detention facility commanders will review personnel requirements and performance on a continuous basis in order to ensure facility objectives are met.

PROCEDURE

- I. Detention facility commanders will assess position functions within the facility on an ongoing basis to ensure relevancy to the facility objectives.
- II. Personnel performance will be evaluated in compliance with the San Diego County Charter, Article IX; the San Diego County Administrative Manual, Item Number 0080-04; Sheriff's Department Policy and Procedure, Section 3.5; Civil Service Rule V; and all other regulations designated by governmental authority.

DATE:	OCTOBER 1, 2008
NUMBER:	B.37
SUBJECT:	RECORD RETENTION AND DESTRUCTION
RELATED SECTIONS:	ICW GC 26202/26205/26205.1; B/S REC DESTRUCTION NO 115 7-23-74; AMEND TO REC DESTRUCTION

PURPOSE

To establish a procedure for record retention and destruction.

POLICY

Records shall be retained for the length of time required to satisfy legal, liability, and audit requirements and shall be disposed of in compliance with legal procedures.

PROCEDURE

- I. All detention records shall be retained for an adequate period of time that will satisfy legal, liability and audit requirements.

Financial records for the Sheriff's Commissary Working Capital Fund, Inmate Welfare Trust Fund(s), Food Services Operation, inmate cash accounting, and bail/fine collections shall be retained for five (5) years.

- II. Records retained within the detention facility should be retained in an orderly manner.
 - A. Records should be retained in a sequential format (example: fiscal year, date, document number, etc., unless otherwise required).
 - B. Boxes used to store records in the detention facility should be labeled on the outside as to the contents of the box. The type of record, inclusive dates, sequential numbers or other identifying characteristics should be listed.
- III. Because records can consume much needed storage space in the detention facility, off-site storage is available with the Iron Mountain Storage Facility which is facilitated through the Financial Services Division (858) 974-2231.
 - A. Off-site record storage procedures are covered in the Iron Mountain Users Manual which is maintained by the Financial Services Division.
 - B. Boxes used for standard document storage must measure 15”L x12”W x 10”H which will hold 1.2 cubic feet of records.
 - C. The number of boxes required should be determined. The ordering of boxes is facilitated through the Financial Services Division but must be purchased by the requesting facility.
 - D. Once received, place the records in the boxes listing the box number, record name, inclusive dates, document numbers (if in sequence) and fiscal year on a separate sheet of paper. This sheet of paper will be turned over to the appropriate staff member for preparation of a transmittal form. Each box must have a "Retention Schedule" form attached to the lower right corner of the numbered box on the end opposite the number.

- E. The "Transmittal of Records" form is prepared in triplicate utilizing the sheet of paper listing the box numbers and other pertinent information on box contents. The original is sent to the Iron Mountain Storage Facility, one copy is sent to the Financial Services Division (MS 0-41) and the other copy is retained on file at the facility.
 - F. The Financial Services Division coordinates all pick ups from detention facilities going to the Iron Mountain Storage Facility.
- IV. In order to access or authorize access of the records stored by the Iron Mountain Storage Facility, the Sheriff's staff member must be authorized to do so on a County of San Diego Records Authorization Form RM001. With this form on file with the Financial Services Division (MS 0-41), records may be accessed or recalled for examination.
- V. In order to destroy records, an Application for Destruction of Records (AUD 100-1) form must be reviewed and approved by the Financial Services Division manager and then by the County Auditor and Controller Office.
- A. Instructions for preparation of this form are on the back of the last copy of this form.
 - B. Once approved by the Auditor and Controller and the Financial Services Division manager, the Sheriff's Department may destroy the records in its possession and the Iron Mountain Storage Facility will destroy the records it is holding.

DATE:	NOVEMBER 10, 2015
NUMBER:	B.39
SUBJECT:	SHARED ACCOUNT WATCH COMMANDER LOGS
RELATED SECTIONS:	

PURPOSE

To establish a method of recording routine and informational events concerning the overall operation of the facility and daily activities and maintain that information in the computer.

POLICY

A “shared” account shall be established by each detention facility to record daily activities as compiled by the watch commander.

PROCEDURE

I. SHARED ACCOUNT ACCESS

- A. The Watch Commander Log can be used by any Sheriff's employee who is authorized access by the facility administrator. Authorized employees can read the Watch Commander Log directly from the terminal or print hard copies of any portion of the log. The shared Watch Commander Account is accessed by entering the WC Log Folder and selecting the current month.
- B. The shared Watch Commander Log administrator is responsible for maintaining and updating a list of account users who will be given access to the shared account with editing authority.

II. INFORMATION ENTRY

- A. The watch commander, or his designee on each shift, shall record the pertinent the daily activities occurring during shift. A visiting supervisor will maintain a handwritten/typed log. The handwritten log shall be submitted to the shared account administrator, or the next shift supervisor, to enter the information into the computer.
 - 1. Log entries should be written in short, precise, accurate and businesslike form. The logs are subject to subpoena. Entries shall be made which will facilitate the passing of information between shifts regarding the operational and daily activities of the facilities.

III. FORMAT

- A. The account administrator will provide a new file for each month, titled with the current month and year, i.e., July 1994, August 1994. The watch commander, or his designee, will enter the watch commander's name and the name of each supervising sergeant from

the daily deployment into the Watch Commander Log. The Watch Commander Log shall be maintained in chronological order. Each new entry shall follow the last (without hard page breaks) to create a continuous document.

IV. OFFICIAL RECORD

- A. At the end of each month, the administrative staff will electronically reserve, save, and archive the log to ensure retrieval for a period of time that satisfies legal, liability, and audit requirements. This stored log will become the official record and should be accessible in “read only” format to all personnel.