



Kern County Sheriff's Office **Policies and Procedures**

TITLE: SHERIFF'S SPECIAL FUND			NO: J-800
APPROVED: Donny Youngblood, Sheriff-Coroner			
EFFECTIVE: August 1, 1990	REVIEWED: 6/1/2018	REVISED: 3/17/2011	UPDATED: 6/1/2018

POLICY

Pursuant to Government Code Section 29430 et. seq., the Board of Supervisors established the Sheriff's Special Appropriation Fund. The Sheriff-Coroner may use the funds for:

- Expenses incurred in criminal cases arising in the county.
- Expenses necessarily incurred by the Sheriff-Coroner in the preservation of peace.
- Expenses necessarily incurred by the Sheriff-Coroner in the suppression of crime.

ALLOWABLE EXPENDITURES:

The expenses that require cash outlays related to criminal cases, the preservation of peace and the suppression of crime will include, but will not be limited to:

- Payments to, or on behalf of, informants.
- Purchase of evidence.
- Expenses incurred for investigative activities.
- Purchase of emergency supplies that would otherwise impede an activity.

EXCLUDED EXPENDITURES:

In general, expenses of a nature that can be anticipated are not of the type described above and are a regular function of the County Purchasing Agent will be excluded from disbursement by the Special Fund.

FINANCIAL SERVICES SECTION ACCOUNTABILITY:

The Financial Services Section Administrative Services Officer (or designee) will be the custodian of the Special Fund. The locking cash box will be kept in the section safe. The key to the cash box will be in the possession of the Administrative Services Officer (or designee).

Financial Services will maintain the Control Log (Exhibit A) which will show the date, name and amount disbursed to the officer. The remaining balance column will serve as a reminder to the custodian of the fund that the fund should be replenished.

REPLENISHMENT OF SPECIAL FUND:

When the cash balance on hand in the Special Fund is low, the Administrative Services Officer (or designee) will call the Auditor-Controller and request a withdrawal of funds. This request must be to one of the following individuals:

- Auditor-Controller
- Assistant Auditor-Controller
- Chief, General Accounting Division

A "Claim for Payment" will be prepared requesting that the Auditor-Controller issue a warrant.

The Administrative Services Officer (or designee) will call the Treasurer-Tax Collector's Office to ensure that they have sufficient cash on hand to cash the requested warrant.

The "Claim for Payment" will be faxed to the Auditor-Controller's Office so that a hand-typed warrant can be prepared. The original form will be hand-delivered at the time the warrant is picked up. The warrant will then be converted to cash at the Treasurer-Tax Collector's Office. The original "Claim for Payment" will be retained by the Auditor-Controller's Office.

In the event a change occurs which results in the money not being needed, a memo will be sent to the Auditor-Controller requesting that the warrant be canceled.

ISSUANCE OF SPECIAL FUND MONIES TO UNIT SUPERVISORS:

Funds requested by unit supervisors will be authorized by their Division Commanders or Section Lieutenants.

- Lieutenants may authorize the withdrawal of funds up to a maximum of \$10,000.
- Commanders may authorize the withdrawal of funds up to a maximum of \$25,000.
- Amounts over \$25,000 will require the approval of a Chief.

Division Commanders or Section Lieutenants will notify Financial Services that they will be signing for funds for their division/section. Financial Services will prepare a Special Fund Receipt (Exhibit B) with the unit supervisor's name printed on the receipt indicating the amount of Special Fund monies to be issued to the unit supervisor and the date the funds will be withdrawn. The Division Commander or Section Lieutenant authorizing the Special Fund money will sign and print their name and CAD identification number on the receipt.

The Administrative Services Officer (or designee) will ensure the Special Fund Receipt is complete, will disburse the specified amount of funds and have the officer receiving the cash sign the receipt.

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ISSUANCE OF SPECIAL FUND MONIES FROM UNIT SUPERVISORS TO THEIR UNITS:

Funds issued to unit supervisors are only to be re-issued from unit supervisors to deputies assigned to their units. Unit supervisors will not issue funds to deputies assigned to any other unit as this will create an inconsistency in the audit trail and cause inaccurate accounting of funds.

The person to whom Special Fund money is disbursed by Financial Services must be the same person who deposits the remaining money back to Financial Services. Therefore, it is not permissible for one-unit supervisor to transfer Special Fund money to another unit supervisor, not even in the case where one supervisor is transferring out of the unit and the other supervisor is transferring in. In this case the supervisor leaving the unit will collect all distributed money and return it to Financial Services. The new supervisor will then be issued money from Financial Services. This will ensure the audit trail remains unbroken.

Unit supervisors receiving funds from Financial Services will document receiving the funds on their Individual Special Fund Accounting Form. (Exhibit C) This same form will be utilized by all deputies who receive funds from their supervisors.

Unit supervisors will issue the needed funds to deputies within their unit and have them sign a County of Kern Sheriff-Coroner Receipt (Exhibit D) for receiving the funds.

EXPENDITURES:

The expenditure of all funds will be documented on the Individual Special Fund Accounting Form (Exhibit C) and will include the date, receipt number, transaction description (whether the expenditure was for Evidence, Investigative Expense, Informant Fee, or Other), the dollar amount of the funds expended and the balance of funds on hand.

Funds expended will also be documented on the Special Fund Form (Exhibit E) which will include the case number, receipt number and dollar amount expended. The form will be completed giving a description of what the funds were expended for and a result of the expenditure.

Example:

CRI was paid \$100.00 for his assistance in an ongoing narcotics investigation.

Result of Activity:

Three suspects were arrested and charged with possession of methamphetamine for sale.
Two pounds of methamphetamine were seized during the investigation.

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The form will be signed by the officer and his/her name and CAD identification number will be printed under his/her signature. The approving supervisor will also sign his/her name and will print his/her name and CAD identification number under the signature.

Payments to informants will be documented on the Informant Receipt for Information or Evidence (Exhibit F) in conjunction with Exhibits C and E. The Informant Receipt for Information or Evidence is utilized when payment is made to an informant for information or assistance on a case.

Example:

CRI assisted the Wasco Substation in a lengthy narcotics investigation which resulted in the seizure of one ounce of cocaine.

The Informant Receipt for Information or Evidence will indicate the amount of funds paid to the informant, the deputy's name, the date of payment and the informant's number. This transaction will be witnessed by a second officer and both the witnessing officer and the officer paying the informant will sign and print their name on the form.

SPECIAL FUND EXPENDITURES FOR INVESTIGATIVE PURPOSES BY CREDIT CARD:

There are a few occasions when Special Fund monies are utilized to further a police investigation or for investigative purposes in which a credit card is required for the transaction. On these occasions, the supervisor will complete and document the transaction on the Special Fund Form (Exhibit E) and complete the online Credit Card Purchase Form in Budget Master. A Special Fund budget authorization number has been set up for the utilization of funds for investigative purposes via credit card. A copy of the budget master purchase card form will be attached to the Special Fund Form and turned in with the monthly reports. As this is not a cash transaction, it will not need to be logged on the Individual Special Fund Accounting Form (Exhibit C) or the Monthly Special Fund Accounting Form (Exhibit G).

When the Law Enforcement Bureau Chief's Sheriff Senior Support Specialist (Bureau SSSS) receives documentation for a credit card transaction, he/she will retain that documentation in the Bureau files, and will not include it in the monthly packet that is prepared and turned in to Financial Services.

MONTHLY REPORTING:

All funds expended must be reported each month on the Monthly Special Fund Accounting Form (Exhibit G). Unit supervisors are responsible for collecting all Special Fund forms and receipts from deputies assigned to their unit(s). The unit supervisor is responsible for auditing their unit's Individual Special Fund Accounting Forms prepared by each deputy to ensure they are correct and conform to the documentation each deputy turns in. Unit supervisors will also ensure that all expenditure fund forms are complete and attached to their accounting forms. After the unit supervisor has collected all the Special Fund forms and receipts from deputies assigned to their unit, the supervisor is responsible for completing the Monthly Special Fund Accounting Form.

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The Monthly Special Fund Accounting Form must properly account for how all funds are spent, such as the purchase of evidence, investigative expense, informant fees, or other expenditures; and must accurately reflect the Individual Special Fund Accounting Forms completed by each deputy. Once the unit supervisor has approved all the forms, he/she will ensure the forms and receipts are turned in to the person responsible for collecting the division's Special Fund forms and receipts no later than the fifth of the month.

Special Investigations Division:

- The units assigned to the Special Investigations Division (SID) will turn their Special Fund forms and receipts in to the SID Administrative Sergeant no later than the fifth of the month. The SID Administrative Sergeant will review all forms to ensure they are correct. The SID Administrative Sergeant will be responsible for ensuring the forms and receipts are turned in for the entire division to the Bureau SSSS no later than the tenth of the month.

Substation Divisions:

- All substation supervisors will be responsible to complete all the same forms as the SID supervisors. These forms will be completed and reviewed by the unit supervisors, and turned in to their Section Lieutenant no later than the fifth of the month. Substation Divisions Lieutenants will review all forms to ensure they are correct. Substation Divisions Lieutenants will be responsible for ensuring the monthly accounting forms and receipts are turned in for their divisions to the Bureau SSSS no later than the tenth of the month.

Patrol Division:

- Patrol supervisors who issue funds to deputies assigned to their squads will ensure all the appropriate forms are completed and turned in to the Patrol Division Administrative Sergeant no later than the fifth of the month. The Patrol Division Administrative Sergeant will review all forms to ensure they are correct. The Patrol Division Administrative Sergeant will be responsible for ensuring the forms and receipts are turned in for the entire division to the Bureau SSSS no later than the tenth of the month.

General Investigations Division:

- Supervisors assigned to the General Investigations Division will ensure all the appropriate forms are completed and turned in to the General Investigations Division Commander (or designee) no later than the fifth of the month. The General Investigations Division Commander (or designee) will review all forms to ensure they are correct. The General Investigations Division Commander (or designee) will be responsible for ensuring the forms and receipts are turned in for the entire division to the Bureau SSSS no later than the tenth of the month.

The Bureau SSSS will reconcile the reports and forward a copy of the accounting, with copies of all Special Fund Forms attached, to Financial Services no later than the fifteenth of the month.

RANDOM AUDITS:

Unit supervisors will be responsible for conducting random audits of deputies assigned to their unit to ensure funds are not being comingled with personal monies. This can be done monthly

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when the Special Fund Accounting forms and receipts are due, or at any other time during the month. The random audits will include asking deputies to show their supervisor the funds they have on hand.

This same random auditing process will be conducted by Division Commanders or Section Lieutenants (or their designee) of unit supervisors assigned to their divisions.

FISCAL YEAR-END AUDIT AND RETURN OF FUNDS TO FINANCIAL SERVICES:

To ensure compliance with Government Code Section 29437, and to ensure consistency and accurate accounting, the following procedure for returning funds to Financial Services at the fiscal year-end will be followed:

- In the first week of June, Financial Services will notify the Bureau SSSS that all Special Fund monies must be returned to Financial Services for auditing purposes. The Bureau SSSS will ensure this information is passed down the chain of command to unit supervisors.
- Each unit supervisor will collect funds assigned out to deputies in their units. The unit supervisor will issue a County of Kern Sheriff-Coroner Receipt (Exhibit D) to each deputy they collect unspent funds from indicating the deputy has returned his/her unspent funds. The deputies and the supervisors will update their Individual Special Fund Accounting Forms accordingly.
- Each unit supervisor will be responsible for returning their unit's money to Financial Services by the due date. Financial Services will use the original receipt showing where funds were withdrawn from Financial Services to indicate the unit supervisors have returned their unit's unspent funds. The unit supervisor will update their Individual Special Fund Accounting Form and their unit's Monthly Special Fund Accounting Form accordingly.
- All Special Fund Accounting forms and receipts will be turned in to the Bureau SSSS, who will reconcile the accounting and turn the completed accounting in to Financial Services.
- Financial Services will deposit all Special Fund monies back into the County Treasury.

Under the rare circumstance in which Special Fund "buy" money has been booked into the Property Room as evidence, the "buy" money will be returned to Financial Services for deposit upon release from the Property Room. This money will not be redistributed but will be deposited to the General Fund and abated back to the Special Fund Key 7709.

At the end of the fiscal year, a report will be filed with the Auditor-Controller in accordance with Government Code Section 29437. This report will show the purpose, in detail, for which the money was expended. This report will be filed by the Financial Services Section.

As soon as the fiscal year-end auditing process is complete, Financial Services will notify the Bureau SSSS that Special Fund monies are once again available and the process for issuing funds will begin again.

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Exhibit A

SHERIFF-CORONER'S SPECIAL FUND FINANCIAL SERVICES CONTROL LOG FY 2011-2012

	Disb. Date	Name	Expenditure Description	Deposit (+)	Withdrawal (-)	Cash on Hand
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						

**KERN COUNTY SHERIFF'S OFFICE
Special Fund Receipt**

Date: _____

1234567890*

_____ may withdraw \$ _____

Authorized by _____ (Print Name and CAD ID#) _____

Disbursed by _____ (Print Name and CAD ID#) _____

Received by _____ (Print Name and CAD ID#) _____

Funds returned \$ _____

Date: _____

Returned by _____ (Print Name and CAD ID#) _____

Received by _____ (Print Name and CAD ID#) _____

**this is the receipt number and it must be preprinted*
This will be a quadruplicate form (white, yellow, pink, green)

Exhibit C

PREVIOUS MONTH'S FINAL BALANCE:

[illegible]

CIB 1113

COUNTY OF KERN
SHERIFF-CORONER

CASH RECEIPT

Date _____

093901

Received From _____
Address _____
Dollars \$ _____
For _____

ACCOUNT			HOW PAID		
AMT OF ACCOUNT			CASH		
AMT PAID			CHECK		
BALANCE DUE			MONEY ORDER <input type="checkbox"/>		
			CREDIT CARD <input type="checkbox"/>		

By _____

KERN COUNTY SHERIFF'S OFFICE SPECIAL FUND FORM

Case# _____

Receipt# _____

Explanation of expenditure: _____

Summary of Expenditures:

Evidence: _____

Informant Fee: _____

Investigative Fee: _____

Other: _____

TOTAL: _____

*I hereby certify the information
contained in this form is true.*

(Employee Signature)

(Print Name and CAD ID#)

(Approving Supervisor)

(Print Name and CAD ID#)

(Witness, if any)

(Print Name and CAD ID#)

(Date)

Result of activity: _____

**KERN COUNTY SHERIFF'S OFFICE
LAW ENFORCEMENT BUREAU
INFORMANT RECEIPT FOR INFORMATION OR EVIDENCE**

Exhibit F

Case # _____ Receipt # _____

For and in consideration of the sale and delivery to the Kern County Sheriff's Office, County of Kern, for information or evidence identified as follows:

I hereby acknowledge receipt of \$ _____ paid to me by _____,
an officer of the Kern County Sheriff's Office, County of Kern on this date, _____.

Informant # _____ Signature _____

(Issuing Deputy's Signature)

(Print Name and CAD ID#)

(Witnessing Deputy's Signature)

(Print Name and CAD ID#)

**KERN COUNTY SHERIFF'S OFFICE
LAW ENFORCEMENT BUREAU
MONTHLY SPECIAL FUND ACCOUNTING**

INSERT UNIT, SECTION, OR DIVISION NAME HERE

Month, Year

SUMMARY OF EXPENDITURES

Evidence:	\$0.00
Investigative Expenses:	\$0.00
Informant Fees:	\$0.00
Other:	\$0.00

TOTAL EXPENDED:	\$0.00
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BALANCE OF CASH ON HAND

Name	\$0.00
Name	\$0.00
Name	\$0.00
Name	\$0.00
Name	\$0.00

TOTAL CASH ON HAND:	\$0.00
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PREVIOUS MONTH'S CASH ON HAND BALANCE:	\$0.00
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FUNDS WITHDRAWN FROM FINANCIAL SERVICES:	\$0.00
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SUBTOTAL:	\$0.00
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TOTAL EXPENDED THIS MONTH:	\$0.00
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FUNDS RETURNED TO FINANCIAL SERVICES:	\$0.00
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TOTAL CASH ON HAND:	\$0.00
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Preparer's Name and CAD ID#:

Preparer's Signature:

Date: