

Yellow Medicine County
Sheriff's Office
Internal Control Narrative
FYE 12/31/12

Document updated by Sheriff Bill Flaten on 11/17/2015 and Michelle May on 10/6/2014

Cash

The Sheriff's Office has 2 checking accounts through Citizen's Alliance Bank. Following is a summary of the 2 accounts and what they are used for:

Special Account - This account is used for all funds that are collected for civil process papers that are served, money collected on writs of execution, bail money, permit to carry fees, tow and impound fees, and copies of reports and photograph requests. The Administrative Assistant reconciles this bank account each month.

Jail Account- This account is used for the inmate's money when they come to jail and as they receive money while in jail, work release fees, booking fees, pay to stay fees (includes medical fees), mantoux fee. The Jail Administrator reconciles this bank account each month.

Investments

None

Receipts and Revenue

The receipting process varies depending on the type of collection being made. The jailers most often receipt bail money, work release fees, booking fees, canteen deposits and home arrest fees. They have a computer program that all money is receipted into. Three copies of the receipts are made. One is provided to the inmate, one for the person giving the money, and one is retained for the Jail Administrator, who posts the money into the inmates account. The money is folded up into the receipts. The receipts and money are kept in the cash drawer in the dispatch center.

Home arrest fees are receipted separately and are brought directly to the Finance & Administration (F&A) office when received. Money received for public fingerprinting and inmate UA's is given a numbered receipt and brought directly to the F&A office. The Jail Administrator gets the sheets and money several times a week, but definitely on Mondays through Fridays. She verifies the cash and enters it into the appropriate inmate account on the computer. Deposits are made on the 10th, 20th and end of each month. If the money is not deposited the day it is received, she places it in the bank bag in her filing cabinet. The filing cabinet is not locked, but anytime she is not in her office the door is locked.

Upon booking and anytime additional money is brought in for a prisoner, the money is counted and receipted with receipts handed out. The money and receipts are placed in the

Yellow Medicine County
Sheriff's Office
Internal Control Narrative
FYE 12/31/12

cash box in the dispatch area and are retrieved by the Jail Administrator, Mondays thru Fridays.

Other money is collected in the office area of the Sheriff's Office. This is mostly for tow and impound fees; permit-to-carry fees, requests for copies of records, forfeiture sales and occasionally if a family member brings in money for the inmate's accounts. The Administrative Assistant does the receipting in the office. Checks and cash received is receipted into a computer program. The Administrative Assistant keeps the cash in a locked file drawer until a deposit is made.

Checks and cash also come by mail for civil process and writs of execution. The Administrative Assistant opens the payments and enters these in the computer receipt program. In the electronic civil process program, she processes them as paid. This individual also does the billings for the civil process program. For the writs of execution, the funds are deposited in the bank (special account) and then the Administrative Assistant pays the shares to the creditor and to the County. The Administrative Assistant completes billings for civil process.

The Sheriff's Office also collects money for the sale of capital assets, primarily squad cars. These assets are sold on an electronic public auction website (Ebay). Monies received from the sale of assets are not deposited in the Special Account. These monies are remitted directly to the F&A Office.

The Administrative Assistant maintains the checkbook register for the Special Account, and the Jail Administrator maintains the checkbook register for the Jail Account. At the end of the month each account is balanced and the fees are remitted to the County F&A Office. At the end of each month, the checkbook is reconciled and the Sheriff reviews the bank statements and signs off on both accounts. The canteen funds turned over to the F&A Office are recorded in the Canteen Department and used for purchases of canteen items, and prisoner program supplies for the jail. When checks are received they are restrictively endorsed.

Disbursements & Expenditures

The Administrative Assistant is in charge of ordering all equipment and supplies for the Office. When the item is received the Administrative Assistant verifies the invoice with the order. The Administrative Assistant completes the purchase voucher with item descriptions, vendor, and price. This is then sent the F&A Deputy in charge of accounts payable.

Yellow Medicine County
Sheriff's Office
Internal Control Narrative
 FYE 12/31/12

The Sheriff's Office does make some purchases with credit cards. The County's written credit card policy and procedure can be found in permanent file. The Office has a gas card in every squad car. Each full time deputy has a visa card. Only a few Sheriff's Office employees have authority to use the Office credit cards. All receipts from purchases must be turned in to the receipts folder on the Administrative Assistant's desk. The receipts are compared to the credit card bill, received monthly. The balance is paid off immediately, to avoid any finance charges. The payment of the credit card bills will go through the F&A office like any other transaction.

The only disbursements that flow out of the office are refunds for overpayments in the fee account and payments to the inmate's for their balance due in their accounts. When an inmate is released from custody, their cash log is printed out and all deposits and purchases are verified. If the inmate is released Monday through Friday from 8 a.m. to 4:30 p.m., a check is issued at the time of his/her release. If the prisoner is released on a weekend or holiday, any balance due the inmate is mailed within two or three working days.

The other types of disbursements are when the Administrative Assistant or the Jail Administrator writes the check to the F&A department for fees or to other counties for bail. These checks are remitted with supporting documentation for the amount submitted.

Authorized Signatures

| | |
|------------------|--|
| Special Account- | The Administrative Assistant or the Sheriff |
| Jail Account- | The Jail Administrator or the Sheriff and Chief Deputy |

Payroll

The Sheriff's office's only involvement in payroll is completing timesheets. The Chief Deputy and Jail Administrator checks Timesheets for mathematical accuracy, completeness, and compliance with the personnel policy. The time sheets are then electronically submitted to the payroll department.

Computer Controls

Usernames and passwords are required to log on to windows and another username and password are needed to gain access to the sheriff and jail program. Passwords are changed at a frequency consistent with county policy.