

**FAIRFAX COUNTY SHERIFF'S OFFICE
STANDARD OPERATING PROCEDURE**

**SOP NUMBER: 011
SUBJECT: FISCAL MANAGEMENT**

I. PURPOSE

To publish fiscal management policy guidance.

II. POLICY

It is the policy of the Fairfax County Sheriff's Office that fiscal management will be in accordance with accepted practice and Fairfax County and Commonwealth of Virginia procedures.

III. PROCEDURE

A. County Fiscal Management.

1. The Sheriff's Office will submit an annual budget request on a fiscal year basis in consonance with policies, procedures, and instructions of the County of Fairfax and the State Compensation Board.
2. The annual fiscal year budgets will be prepared in cooperation with Fairfax County Administrators.
3. The Sheriff or his designee will participate in the budget review process conducted by the County of Fairfax and the State Compensation Board.
4. Procurement procedures for the operation of the Sheriff's Office shall be implemented pursuant to the rules and regulations of the County of Fairfax, the State Compensation Board, and the Code of Virginia. Fairfax County's purchasing resolution is currently being used to show the following:
 - a. Specifications for items requiring standardized purchases.
 - b. Bidding procedures.
 - c. Criteria for the selection of vendors and bidders.
 - d. Procedures for the emergency purchasing or rental agreements for equipment.
 - e. Procedures for requesting supplemental or emergency appropriation and fund transfer.
 - f. Procedures for contracts such as maintenance and service agreements.
5. The Sheriff or his designee will participate in quarterly reviews by the County of Fairfax to ascertain the financial status of the agency.
6. Monthly expenditure reports will be prepared promptly as required for review and approval by the County of Fairfax, and subsequent submission to the State Compensation Board. The reports should be prepared using Fairfax County's Financial Accounting Management Information System (FAMIS) and show:
 - a. Initial appropriation for each account or program.
 - b. Balances at the commencement of the monthly period.
 - c. Expenditures and encumbrances made during the period.

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- d. Unencumbered balance.
- B. Internal Fiscal Management. The Commander, Administrative Services Division is responsible for maintaining oversight of all agency financial accounts to insure the adequacy of internal fiscal accounting procedures. The Commander, Administrative Services Division or his designee will:
1. Review internal accounting procedures and implement changes where necessary to insure that financial accountability conforms to accepted practice.
 2. Conduct periodic audits of the financial accounts of the Adult Detention Center, Pre-Release Center, and the Sheriff's Office to ensure compliance with accepted financial practices.
 3. Monitor the submission of outgoing financial reports to insure their accuracy and timeliness.
 4. Develop policies and procedures to enhance and improve internal financial accounting and reporting procedures when necessary.
 5. Ensure technical assistance is available to employees responsible for managing financial accounts where necessary.
 6. Submit periodic reports to the Sheriff regarding the status of the agency's various financial accounts.
- C. Gift Fund/Donation Fiscal Management. The Commander, Administrative Services Division is responsible oversight of all gift fund accounts. The Commander, Administrative Services Division or designee will ensure:
- The gift must be beneficial, appropriate and in the best interest of the County.
 - Funds that are donated for a specific purpose must be used for that stated purpose.
 - Purchases made with gift fund monies must be made in compliance with the County's purchasing guidelines.
 - Prior approval must be obtained from the Department of Management and Budget to accept a new gift, which requires the establishment of a new gift fund account, and/or to purchase with gift fund monies any assets that will require an ongoing expenditure such as maintenance, replacement or operating costs.
 - Gifts must not be used for personnel service expenditures.
 - Gift fund revenues and expenditures are for appropriate County activities. In order to ensure this, the *Gift Fund Accountability Report* (DOF 40050-C) is available via DART and must be certified on an annual basis. In addition, departments must complete and certify the *Annual Gift Fund Questionnaire* (DOF 40050-B).

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- Departments must follow the detailed procedures outlined in the Fairfax County guidelines, as stated in policy DFN 40050.01.

All accepted gifts, restricted or unrestricted, including monetary gifts that are accepted by the County are deemed to be public property/funds and as such, are subject to the laws and regulations pertaining to the use of public property/funds.

The Commander, Administrative Services Division or designee will ensure that all accepted gifts, restricted or unrestricted, including monetary gifts that are accepted have an acknowledgement letter sent to the donor. For non-acceptable donations, include the reason(s) for non-acceptance.

01/01/00
DATE APPROVED



**STACEY A. KINCAID
SHERIFF**

7/1/91
EFFECTIVE DATE

Revised: January 2008, January 2009