

I. PURPOSE

To establish guidelines that are in compliance with Virginia Statute and Fairfax County requirements for receipt and disbursements of funds and fees in the Sheriff's Administrative Support Unit.

II. POLICY

It is a statutory requirement that certain fees be collected, and disbursements made by the Sheriff's Office. It is mandated by Virginia Statute and is the policy of the Fairfax County Sheriff's Office that an accounting system be maintained, and reports made periodically.

III. PROCEDURE

A. Fees:

General fees are collected daily from the incoming mail, the civil enforcement section front desk, and some payments are made directly to the General District and Circuit Courts by the filing party. The amounts are mandated by [Virginia Statute 17.1-272](#). The monies are entered into the cash register, checks endorsed, a receipt given when required, and a deposit is made at a minimum of every other day. General fees amounts are entered daily in the Sheriff's fees account in QuickBooks on the administrative section's computer. At the end of the month a report is made to the Fairfax County Director of Finance.

Sheriff's sale and Till-Tap fees are collected whenever they occur. The money is given to the Administrative Support Unit and a receipt for the purchase or seized amount is entered in a receipt book. The monies are deposited the next business day after the sale or seizure. No report is required. Funds are disbursed according to [Virginia Statute 17.1-285](#). The Sheriff's commission is entered into the Sheriff's fees account in QuickBooks and is therefore included in the fees report.

B. Cash Register:

All incoming fees are entered daily (cash and checks). There is a \$100.00 imprest fund (bank), and a daily balance is completed. The administrative supervisor removes the fees at the beginning of each day for the daily deposit. Any Administrative Support Unit member can receive cash payments for fees. They are required to complete a receipt for fees collected for each transaction.

C. Deposits:

General fees and Sheriff's sale are entered into QuickBooks. Each deposit type is entered in a separate category and becomes part of the monthly fees report. The administrative supervisor or assistant supervisor prepares all deposits. These are then kept for three (3) years after the annual state audit.

D. Reports:

1. Profit/Loss statement and receipts.

- a. This report is produced monthly using the figures from QuickBooks. This should be retained for three (3) years after the annual state audit.

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

**SOP NUMBER: 807
SUBJECT: CIVIL ENFORCEMENT BRANCH
ACCOUNTING PROCEDURES**

E. Checkbook:

Sworn Court Services Division personnel listed on the signature card are authorized to write and sign checks on the account of the Fairfax County Sheriff's Office. Checks may be written but not signed by the Administrative Assistant V or IV. The checkbook must be reconciled monthly with the bank statement by the administrator of the accounts in the Financial Section.

A double red line indicates the balance date/amount. Any void checks remain with the checkbook and are placed with the canceled checks when the statement is received. The state auditor reviews the checkbook annually after the first of the fiscal year. All receipts, cash register tapes and the bank statement are required for the audit. The office should retain statements for 3 years.

F. Disbursements:

The Administrative Assistant V or IV is responsible for all disbursements. Funds are disbursed whenever the need arises and include Sheriff's sales & Till-Taps, court orders on interrogatories fees reports. Sheriff's commission is accounted for in QuickBooks commissions. Pre-numbered checks are used, and an accounting of all checks is kept. Checks are prepared by Administrative Assistant V or IV supervisor and signed by an authorized sworn staff member.

**01/01/00
DATE APPROVED**

**11/12/19
EFFECTIVE DATE**

Revised: May 2004, August 2016, October 2019


**STACEY A. KINCAID
SHERIFF**