

Sheriff Department Financial

Departmental Workshops

Fall 2017

Accountability Requirements

- Use Designated Depositories (IC 5-13-6)
- Deposit collections daily
 - Treasurer
 - Financial Institution
- Reconcile bank statements to records at least monthly.
- Remit at least monthly to the county treasurer/auditor.

Budget

- IC 36-2-5
- Budget adopted by the county council (fiscal body)
 - Sheriff department
 - Jail
 - Salary Ordinance
- Appropriation and Fund Balances
- Additional Appropriations (IC 36-2-5-12)
- Department of Local Government Finance (DLGF) administers this process and gives final approval of the budget to county councils

Other Administration

- County Executive
 - Board of County Commissioners
 - Contracts
 - Purchasing Agency
 - Approve claims
- Fiscal Officer
 - County Auditor
 - Audit claims
 - Issue Warrants (checks)
 - Payroll
 - Deposit with Treasurer through Report of Collections process at the Auditor's office.

Auditor's Office

- Audit Claims

- Your County Auditor will be auditing your claims before payment
 - Complete
 - Invoice attached
 - Mathematically correct/ accurate
 - Proper approval
 - Sufficient Appropriation, if needed
 - Sufficient fund balance
- Payroll claims must also be complete, accurate and approved by appropriate personnel

Sheriff's Pension Funding

- Appropriations
- Employee Contributions (may be paid by employer)

- Service of Process Fees

IC 33-37-5-15

Fee: \$28 per case in-state (Clerk now collects)

\$60 out-of-state (Clerk collects)

Transferred to the Auditor then the pension trustee

- Claims for Service

IC 33-37-7-11

Fee: \$13 paid by sheriff submitting a verified claim to the county council to be paid from the county's share of court costs.

Maximum Compensation

IC 36-2-13-17

- Sheriff's elected after November 1, 2010
- Total Compensation from:
 - County general fund
 - Tax warrant fees
 - Any other public source
- May not exceed the salary that a full time prosecuting attorney in the county would be paid by the state and county.

Financial Transactions

- Posting Ledgers
 - Cash Book, Commissary, Inmate Trust
- Reconciling control and detail ledgers
 - Inmate Trust
- Reconciling ledgers to bank statements (Example Handout)
 - Commissary
 - Inmate Trust
 - Sheriff Trust