

**OKLAHOMA COUNTY JUVENILE BUREAU
POLICY AND PROCEDURE MANUAL**

CHAPTER FOUR: FISCAL MANAGEMENT

POLICY 4.1: FISCAL CONTROLS

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I. POLICY:

Under the supervision of the Director, the Business Department of the Oklahoma County Juvenile Bureau (OCJB) manages fiscal planning, budgeting, processing, expenditure, and disbursement in accordance with Oklahoma state statute and the general accounting principles adopted by Oklahoma County **(2-7060)**. Although the Director of the OCJB is ultimately responsible for the OCJB's fiscal management and control, he/she may delegate fiscal management responsibilities to other staff **(3-JDF-1B-01) (3-JDF-1B-02) (2-7061)**.

The OCJB ensures that planning, budgeting, and program management are interrelated and linked with mission, goals, and objectives of the OCJB **(2-7062)**.

The Business Department ensures fiscal accountability by implementing internal control procedures and a system of ongoing checks and balances **(2-7066) (2-7067)**.

II. DEFINITIONS:

- A. **Appropriation:** Any authorization and allocation of money to be expended for a particular function, activity, or purpose.
- B. **Blanket Purchase Order (BPO):** Blanket purchase orders are used to establish a dollar amount for routine purchases.
- C. **Budget:** A plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them.
- D. **Budget Board:** A County Board comprised of elected County Officers whose purpose is to prepare a budget for each fund that requires funding through appropriation from the Budget Board for each budget year. Members include the
 1. County Commissioners;
 2. County Assessor;
 3. County Treasurer;
 4. County Clerk;
 5. Court Clerk; and
 6. County Sheriff.

- E. **Fiscal Year:** The annual period for reporting fiscal operations beginning on July 1st, and ending on June 30th.
- F. **Fringe Benefit:** An additional benefit supplementing an employee's salary.
- G. **Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
- H. **Income Report Ledger:** A complete record of the income received by the Oklahoma County Juvenile Bureau.
- I. **Indemnification:** Provides for one party to bear the monetary costs, either directly or by reimbursement, for losses incurred by a second party.
- J. **Juvenile On-Line Tracking System (JOLTS):** As authorized by 10A O.S. § 2-7-905, provides the computerized information system used by the Oklahoma County Juvenile Bureau to track juvenile offenders from arrest to final closure of the case. The Office of Juvenile Affairs is the authorizing authority for access to the information contained in JOLTS. Authorized Oklahoma County Juvenile Bureau employees are provided a unique identification number that allows them access to the JOLTS system **(2-7141) (2-7074) (2-7190)**.

III. PROCEDURE:

- A. Accounting operations are structured to indicate the current status of appropriations and expenditures on an ongoing basis. The OCJB shall utilize regulations and procedures that are prescribed by the State Auditor and Inspector's Office and used by the Oklahoma County Treasurer's Office, as authorized by 19 O.S. 6 § 171. These regulations and procedures require **(3-JDF-1B-09) (2-7065)**:
 - 1. Strict recording and receipting of all funds;
 - 2. Disbursement of funds for approved goods or services;
 - 3. That methods used for collection, safeguarding, and disbursement of funds comply with the Board of County Commissioners requirements; and
 - 4. That a monthly expenditure report of all accounts is provided by the Oklahoma County Clerk's Office, showing all disbursements and account balances and itemizing the encumbrance and expenditure of budgeted funds **(2-7067)**.
 - a. The Director and the Business Manager meet monthly to review this report.
 - b. If there are discrepancies or if spending appears to be excessive in one particular area, the respective department head shall be contacted to explain or alleviate the problem.
 - c. Lapse monies may be discussed during the monthly meetings.

B. Internal Controls **(2-7066)**:

1. Internal control and monitoring of all OCJB income is accomplished utilizing an income report ledger that is created by the Administrative Assistant and verified by the Business Manager **(2-7067)**.
 - a. The Business Manager shall submit monthly reports to the Budget Board to include the amount to be deposited in each account.
2. The Chief of Court Services and Facility Administrator shall ensure the collection, safeguarding, and disbursement of all monies collected is in compliance with the regulations and procedures prescribed by the State Auditor and Inspector's Officer and utilized by the Oklahoma County Treasurer's Officer **(3-JDF-1B-08) (2-7065)**.
 - a. All staff authorized to collect payments shall receive instruction on collection, safeguarding, and disbursement procedures **(2-7065)**.
3. Payments are primarily accepted by the Administrative Assistant. In the Administrative Assistant's absence, the Chief of Court Services, Probation Supervisors, Executive Assistant, Purchasing Clerk, Human Resources Administrative Assistant, and other staff specified by the Chief of Court Services may collect payment.
4. Payments may be collected for probation fees, fines, drug testing fees, and restitution. All payments are **(2-7065)**:
 - a. Collected in the form of cash (exact change only), money order, and/or cashier's check;
 - b. Documented using pre-numbered receipts;
 - c. Entered in the Juvenile On-Line Tracking System (JOLTS) under the juvenile's "monetary programs" and documented as a "case note;"
 - d. Transferred immediately to a lockbox; and
 - i. If the collector does not have access to the lockbox, he/she shall immediately deliver the payment and receipt to the Business Manager or Purchasing Clerk to be secured in the agency safe.
 - e. Transferred to the County Treasurer or County Commissioner's Office and subsequently deposited into either the County General Fund or Special Revenue Funds.
 - i. Prior to transporting money to the County Treasurer or County Commissioner's Office, the money is counted by the:
 - (a) Administrative Assistant;
 - (b) Business Manager; and
 - (c) Person transporting the money.
 - ii. Each party shall sign the OCJB Deposit Form to confirm the amount being deposited. The Business

Manager shall initial the OCJB Reconciliation Form to provide final verification of the amount **(2-7067)**.

- iii. A receipt showing the amount deposited shall be obtained from the County Treasurer or County Commissioners Office.
 5. Any monies held overnight are placed in the officially designated and secure agency safe. If juveniles are admitted into the OCJDC with money or jewelry valued over five (5) dollars, it shall be placed in a secure locker in the Sally port **(3-JDF-1B-10) (2-7065)**.
 6. The Oklahoma County Juvenile Detention Center (OCJDC) does not operate a commissary or canteen **(3-JDF-1B-18)**.
 7. Financial transactions between juveniles, juveniles and staff, juveniles and volunteers are prohibited **(3-JDF-1B-21)**.
 8. OCJDC employees do not collect funds **(3-JDF-1B-11)**.
 9. Petty cash is not maintained in the OCJB **(3-JDF-1B-03) (2-7066)**.
- C. Budget Process:
1. The OCJB's budget process is in accordance with the policies, procedures, and instructions of the Oklahoma County Board of County Commissioners, County Budget Board, and County Clerk, which are dictated by the County Budget Act, as authorized by 19 O.S. 32 **(2-7060)**. The County Budget Act establishes uniform and sound fiscal procedures for the preparation, adoption, execution, and control of the budget.
 2. The Director, with participation from the Business Manager and each department head, is responsible for budget control and preparation including expenditures, revisions, and monitoring **(3-JDF-1B-07) (2-7061)**.
 - a. Each department head shall prepare a budget request and participate in internal budget hearings conducted by the Director and the Business Manager to justify their budget requests **(3-JDF-1B-05)**.
 3. To initiate the budget process, the Director and Business Manager project budgetary needs for the next fiscal year by:
 - a. Reviewing past expenditures, including:
 - i. Salaries and fringe benefits;
 - ii. Maintenance and operations;
 - iii. Capital purchases; and
 - iv. Travel expenses.
 - b. Projecting new needs, including:
 - i. New programs;
 - ii. New positions (salaries and fringe benefits); and
 - iii. Raises for current staff;
 - c. Making allowances for current vacancies that need to be filled; and

- d. Supporting long-range objectives.
 4. The Director shall meet with the Budget Board's Budget Evaluation Team to present justification to support the OCJB's budget request. The Director may appear before the County Budget Board to request and defend additional funding **(3-JDF-1B-06) (2-7063)**.
 5. The OCJB's organizational planning, budgeting, and program management functions are interrelated and are linked directly with goals and objectives. A portion of the budget shall be allocated to achieving the goals set forth annually by the OCJB **(2-7062)**.
- D. Requisition and Purchase of Supplies and Equipment **(3-JDF-1B-15) (2-7015)**:
1. When supplies or equipment are needed, a "Supplier Request Form," Attachment A, shall be completed and signed by the department head or designee requesting the purchase.
 2. If approved, the Director shall sign and submit the request to the Business Department where a requisition is created.
 3. Once complete, the requisition is submitted to the Business Manager for approval. The Business Manager shall submit the request to the County Accounts Payable Department for approval.
 4. Once approved by the County Accounts Payable Department, the County Central Purchasing Department assigns a Purchase Order number to the approved requisition.
 5. Once the Purchase Order (PO) has been acquired, the Business Manager, department head, or designee shall make the purchase.
 6. All purchases over \$15,000.00 require a formal written bidding procedure while smaller purchases may be made by telephone, fax, or e-mail.
 7. The Maintenance, Business, and OCJDC Food Services departments utilize Blanket Purchase Orders (BPO) for the routine purchase of supplies and services.
- E. Vendors:
1. Items must be obtained from a vendor who has been awarded the bid through county or state contract unless the Central Purchasing Department approves another vendor.
 2. Every effort is made to insure that competition is utilized in a manner which promotes the best value all expenditures made.
 - a. If an item is not on county or state contract, at least three quotes shall be obtained, depending on the cost of the item. The vendor is chosen based on the lowest and best bid.
 3. When a new vendor is chosen, the following information is sent to the County Accounts Payable Department, who shall assign a vendor number:
 - a. Cover sheet indicating whether the vendor is a corporation, proprietor, etc;
 - b. W-9; and

- c. Affidavit for contract and payments over \$25,000.
- F. Disbursements **(2-7065)**:
1. When the order is received, the Business Department or designee shall verify the goods received are in the quantity and of the quality ordered.
 2. Upon receipt of the invoice, the Business Department shall match the PO to the vendor invoice and verify that the order and invoice are correct.
 3. The invoice and supporting documentation are forwarded to the County Central Purchasing and County Accounts Payable Departments.
 4. All payments are approved by the Director and the Oklahoma County Commissioners prior to the issuance of a check **(2-7066)**.
 5. When the OCJB issues a restitution payment to a victim, the check shall be prepared by the Administrative Assistant/Cashier and delivered to the Director along with the "Restitution Letter," Attachment C. Restitution checks may only be signed by the Director. Once signed, the checks are submitted to the County Treasurer's Office to be registered and signed by the County Treasurer prior to issuance **(2-7066)**.
 6. The County Accounts Payable Department retains copies of invoice and supporting documentation.
- G. Independent Audits **(3-JDF-1B-13) (2-7067)**: As authorized by 19 O.S. 6 § 171, each county in Oklahoma shall have an audit made by the State Auditor and Inspector, at least every two years, of all the books, records, and accounts.
1. The State Auditor and Inspector's Office examines the OCJB's level of compliance with:
 - a. Standard fiscal procedures;
 - b. Internal controls;
 - c. County requirements; and
 - d. Legislative requirements.
- H. Fiscal Accountability **(2-7067)**:
1. In addition to ongoing fiscal accountability, which includes internal control procedures and a system of checks and balances, the Business Department maintains the OCJB property inventory.
 2. The Purchasing Clerk shall complete a "Receiving/Inventory Report," Attachment D for all inventory by:
 - a. Filling out all necessary information to include description of item, trade name of item, serial number, model number (if applicable), vendor information, purchase order number, date acquired, delivery information, cost, and assigned inventory number;
 - b. Identifying the capital asset items using a code number system;
 - c. Assigning a number to the item;

- d. Applying an asset tag to the item of purchase; and
 - i. The asset tag will contain the code number assigned to the item.
- e. Sending the "Receiving/Inventory Report," Attachment D, to the County Clerks' designated Inventory Officer, who shall add the item to the OCJB's Fixed Asset Report. A copy of the "Receiving/Inventory Report," Attachment D, is kept in the Business Department for our records.
- 3. The Purchasing Clerk or designee shall compile a list of all assets that have been determined to be disposable, non-repairable, damaged, or surplus and:
 - a. Submit the list to the County Clerk's designated Inventory Officer to be placed on the Board of County Commissioners (BOCC) agenda and approved by prior to disposal; and
 - b. Dispose of the items or take them to the Oklahoma State Surplus agency.
- 4. After the items are removed, the County Clerk's designated Inventory Officer will delete the items from the Business Department's Fixed Asset Inventory Report.
- 5. At the end of the fiscal year, the Business Department will run the Fixed Asset Report to determine actual inventory balances.
 - a. The Fixed Asset Report is kept within the Business Department.
- 6. Inventories of property, supplies, equipment, and other assets are conducted at the time periods stipulated by applicable statutes but at least every two years **(3-JDF-1B-14)**.
- I. Insurance Coverage **(3-JDF-1B-17) (2-7069)**:
 - 1. Oklahoma County is self-insured and provides civil liability protection to its employees on this basis.
 - 2. Oklahoma County provides worker's compensation coverage for all OCJB employees.
 - 3. Indemnification **(2-7066)**:
 - a. A public employee blanket bond covers all OCJB employees. The blanket bond covers all losses resulting from theft or dishonesty by a county employee for losses up to \$25,000.
 - b. Persons wishing to file a claim for such losses are directed to file with the Board of County Commissioners.
 - 4. Liability insurance is provided for all official vehicles owned by Oklahoma County.
 - 5. Oklahoma County's insurance policy provides coverage for the Juvenile Justice Center building and its contents.
 - 6. OCJB employees may participate in Oklahoma County's medical and dental insurance plans for themselves and their dependents.
- J. Travel Reimbursement **(3-JDF-1C-18) (2-7058) (2-7066)**:
 - 1. Personal Mileage Reimbursement: OCJB employees may be reimbursed for use of their own vehicle for work related business

- only when authorized by their supervisor prior to travel and properly documented on the "Travel Claim Form," Attachment B.
- a. All travel claims shall include the date, reason for travel, departure and destination locations and points in between, odometer readings of miles traveled, total amount due from County, signature of employee, and signature of supervisor.
 - b. The employee shall obtain the Fuelman gas card to refuel the vehicle outside of Oklahoma County. He/she may not refuel the vehicle with personal funds and request reimbursement.
 - c. When travel is out of the jurisdiction, receipts for tolls and lodging shall be attached to the "Travel Claim Form," Attachment B,
 - d. Completed travel claims are to be reviewed and signed by the appropriate department head and then sent to the Director for approval and processing.
 - e. All expenses must be receipted and approved by the Director prior to reimbursement.
 - f. The rate of reimbursement shall be the current mileage rate set forth by the Internal Revenue Services (IRS).
2. All employees traveling in vehicles owned by Oklahoma County shall follow all procedures authorized by policy 7.1-11, "Use of County Vehicles."
3. Overnight Travel:
- a. Authorized reimbursement rates will vary depending on the location of travel as identified in Continental United States (CONUS) rates.
 - b. Meal expenses, including server tips, incurred while traveling overnight are reimbursable either at the actual receipted expense, not to exceed the IRS per diem rates, or at the IRS per diem rates where no receipts are required. Proof of overnight stay must be provided to receive the per diem meal reimbursement (i.e. hotel receipt, conference attendance record, airfare tickets etc.).
 - i. The OCJB will not provide reimbursement for alcoholic beverages.
 - c. Airline fees and fees for checked bags will be reimbursed up to two bags per employee with receipts.
 - d. Parking and shuttle fees incurred will be reimbursed with receipts itemized/detailed for such.
4. Day Trips with No Overnight Stay:
- a. Meals within Oklahoma County or meals without evidence of an overnight stay are not a reimbursable expense except as follows:
 - i. Meal expense may be reimbursed if the meal expense is not included in the meeting cost and the employee is

- required to attend the meeting as a function of his/her job and has been pre-authorized by the Director.
 - ii. Reimbursement for meals in Oklahoma County or without evidence of an overnight stay is limited to the standard CONUS rate.
 - c. Meal expense incurred in the course of official county business when an overnight stay is not necessary is reimbursable at the actual cost not to exceed the standard CONUS rate. Itemized receipts must be provided to receive reimbursement for actual meal cost.
 - d. Reimbursable meals without an overnight stay are a taxable fringe benefit.
5. Claim Forms and Receipts:
- a. The "Travel Claim Form," Attachment B, has been adopted by the County Budget Board and approved by the State Auditor and Inspector and must be used for official travel reimbursement.
 - b. Itemized expense receipts showing payment for air travel, hotel, food, transportation, and registration fees should be signed and attached, unless per diem, for meals is being claimed.
 - i. Credit card receipts that do not provide purchase detail do not constitute an expense receipt.
 - c. The employee submitting the claim must legibly sign "Travel Claim Form," Attachment B.
 - i. Travel claims for reimbursement must be filed within four (4) days from the final date of travel.
- K. Juvenile Aid Fund: A Juvenile Aid Fund has been established and is maintained by the County Treasurer's Office. This fund ensures that monies are available for purchasing community services to supplement existing programs and assist juveniles, especially those who are indigent or in emergency situations. The Director has overall responsibility for the fund **(2-7068)**.
1. Intake/Probation Officers who wish to request money from the Juvenile Aid Fund for their clients shall submit a written request through their chain-of-command to the Director, discussing the case specifics.
- a. If approved the Director or the Presiding Judge of the Juvenile Division of the District Court shall sign a voucher, which must then be registered by a representative in the County Treasurer's Office **(2-7066)**.
 - b. The Intake/Probation Officer shall then:
 - i. Cash the check;
 - ii. Purchase the supplies; and
 - iii. Return the receipt and change to the Business Manager for deposit back into the Juvenile Aid Fund.

- L. The per diem reimbursement rate for the Oklahoma County Juvenile Detention Center is established by the Office of Juvenile Affairs each fiscal year based on legislative appropriations **(3-JDF-1B-04)**.
- M. Policy related to the collection, safeguarding, and disbursement of funds is reviewed annually and updated as needed **(2-7065)**.

Approval:  8/15/16
James L. Saffle, Director Date

Attachment: Attachment A, "Supplier Request Form"
Attachment B, "Travel Claim Form"
Attachment C, "Restitution Letter"
Attachment D, "Receiving/Inventory Report"

JUVENILE BUREAU SUPPLIER REQUEST FORM

Requestor/Dept: _____ Date: _____

BLANKET EMERGENCY *Circle One that applies*
NEW SUPPLIER NOT ON CONTRACT QUOTE

Vendor Name: _____ Phone# _____

CONTRACT # _____ (County OR State)

ITEM #	Description	Quantity	Cost	Total
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
			TOTAL	\$0.00

SPECIAL INSTRUCTIONS:

Comments:

Department Supervisor

Director: James Saffle

Honorable Lisa Tipping Davis
District Judge
Juvenile Division



James L. Saffle
Director

OKLAHOMA COUNTY JUVENILE BUREAU
"Providing Opportunities for Success"

Date

Victim Name
Address Line 1
Address Line 2

RE: SF#: **XX-XXXX** paid in the amount of \$**XX.XX** – **Partial/Full** Payment

Dear **Mr./Ms. Victim Name**,

Enclosed, please find Voucher #**XXXX** in the amount of \$**XX.XX** a **partial/full** payment of restitution, as ordered by the Juvenile Court, from the Oklahoma County Juvenile Bureau Restitution Program.

Please be advised that you are responsible to notify your insurance company of any monies received to which they may be entitled, as the Oklahoma County Juvenile Bureau hereby relieves itself of any responsibility regarding subrogation claims.

It is a reassurance to know that there are concerned citizens such as you in our community. Your cooperation in this matter is greatly appreciated.

If you have any questions, please feel free to contact the Cashier at 405-713-6400.

Please note: If the total amount mentioned above is not the full amount you are owed, it is possible that compensation is due by other youth, which you will receive as soon as they have paid.

Sincerely,

James Saffle
Director

Enclosure:

JS/NS

OKLAHOMA COUNTY JUVENILE BUREAU Receiving/Inventory Report

Rec. on Blanket P.O. Oklahoma County, Oklahoma JUVENILE Dept.

Vendor _____ Date _____

Vendor Address _____

F.O.B. _____ N/A _____ Rec. Dept./Project No. _____ N/A _____

Delivery Ticket No. _____ N/A _____ Requisition No. _____ N/A _____ Purchase Order No. _____
(For Blanket P.O.)

QTY ORD	QTY Recd	BACK ORD	UNIT	DESCRIPTION (Include Condition of Goods)	UNIT PRICE	TOTAL
				TOTAL		

Name of Item _____ Trade _____ Location on Date of Inv. _____

Item No. _____ Serial No. _____ Model No. _____ Code No. _____

If acquired by purchase and County actually has title thereto, give following information:

Date Acquired _____ Claim No. _____ N/A _____ Warrant No. _____ N/A _____

Federal Grant money used \$ _____ N/A _____ Federal Contract No. _____ N/A _____ CFDA No. _____ N/A _____

If County does not have title but is holding under lease or rental contract, give following information:

Date of Contract _____ N/A _____ Purchase Price as shown by Contract \$ _____ N/A _____ Monthly Rental \$ _____ N/A _____

Date of Visual Inspection _____

Remarks _____ N/A _____

Received by: _____ **Delivered by:** _____

NOTE: Strike through any unused lines

RECORD OF ITEMS DISPOSED OF

Name of Item _____ Item No. _____ Serial No. _____ Motor No. _____

Indicate Whether Sold, Traded or Junked _____ Amount Received by Sale or Trade \$ _____

Date of Disposition _____ To Whom Sold or Traded _____

Address _____

Remarks _____