COUNTY OF MONROE
OFFICE OF THE SHERIFF
ROCHESTER, NEW YORK

GENERAL ORDER CIVIL BUREAU	DATE OF ISSUE November 16, 2020	EFFECTIVE DATE November 16, 2020	NO. 015-20
SUBJECT: GENERAL ORDER Financial Transactions		DISTRIBUTION Civil Bureau Personnel	AMENDS
REFERENCE: NYSSA STANDARD 63, 64, 71, 73, 75, 107, 112, 113, 115, 117, 118, 119.			RESCINDS 15-C-11

Purpose: To create within the Monroe County Sheriff's Office (MCSO) Civil Bureau a uniform policy with regards to establishing and maintaining strict controls, close supervision, and internal monitoring of all financial transactions by the Civil Bureau. The Civil Bureau will establish procedures for issuance of receipts, collection of monies within the office and in the field, check cashing, change making, refunds, transfers of funds between employees, separation and commingling of civil funds with other monies, bank deposits, change drawer maintenance, acceptance of personal checks, and making disbursements by Civil Bureau Personnel.

Policy: It will be the policy of the MCSO Civil Bureau to follow the established procedures for financial transactions.

I. Definitions

A. Payment Receipts Summary - Daily total receipts posted to current Execution and Non-Execution Civil Instruments and any fees collected for new processing.

1. Cash Receipts Executions - Listing of all account payments processed for that day by date, in total.

2. Cash Receipts Non-Executions - Listing of all payments processed for that day by date, in total.

B. Change Drawer - $200.00 appropriated by County Legislature assigned to the Civil Bureau for the purpose of making change.

C. Bank Deposit Report – Total cash and checks processed by the Civil Bureau in one (1) business day.

D. Disbursement Summary – Reports generated from the civil computer system, listing and totaling all payments and refunds.

E. Non-PO Voucher – County Controller's claim form used to refund monies that have previously been disbursed to the Director of Finance.

F. Check Register – Listing of disbursements processed for that day by date, check number, payee, and payment type.

II. General Procedures

A. Issuance of Manual Receipts

1. An official pre-numbered Sheriff's Department receipt will be issued for any monetary over the counter and field transaction. All other transactions will be receipted by electronic media through the Soft Code system.

* 2. Receipts will contain the date received, amount received, case number - which identifies the purpose of receiving the money, the form of money received (cash, check, money order or Credit Card), and signature and IBM # of employee receiving the money.

3. The Senior Accountant will be responsible for inventory, control, re-ordering, issuance, and security of all receipt books.

   a. Logs will be maintained for inventory control and to document issuance and return of receipts books.

   b. Used receipt books must be returned to the Senior Accountant for accounting and control.

4. The original receipt is issued in triplicate.

   a. Yellow is the office original. After issuance, the yellow receipt is given to the appropriate office staff member to record the receipt in Soft Code. After the receipts are recorded for the daily deposit, they are attached to the day's CB-021 Cashier Daily Deposit Cash Verification Form. This report, (along with the day's Payment Receipt Summary, Bank Deposit Report, and Payment Receipts), are filed by month and are to remain on file in the Senior Accountants Office for a minimum of one (1) year, then shipped to the Sheriff's Records Storage Facility.

   b. White is provided to the payer when the transaction takes place at the Civil Bureau service window. For documents received through the mail, the transaction is receipted by electronic media using the Soft Code system, a copy of which is mailed to the payer upon request.

* c. The pink copy is maintained in the receipt book. Completely used books are stored in the secured vault and sent to the Records Storage Facility after a period of twelve (12) months.

5. The original of a voided receipt will be kept with that day's receipts after the deposit has been reconciled. Copies of voided and mutilated receipts will be retained with the receipt book. Voided receipts will be clearly marked "void", along with the reason for the void and will be signed and dated by the employee.

6. A Payment Receipts Summary will consist of Non-Execution Receipts and Execution Receipts. This summary contains the days total receipts posted to current case files and any fees collected on that day.

7. A payment Receipt Summary Report (Cashier's Monthly Report) will be completed by the Senior Accountant and submitted directly to the Sheriff by the tenth of the month. Copies will be provided to the Bureau Chief and Sergeant. This summary will include daily deposit totals of cash and checks that have been received by the Senior Accountant.

B. Collection of Money and Property in the Field

1. Field collections are strictly prohibited except for the purpose of enforcing civil process directed to the Sheriff's Civil Bureau.

2. Collection of property in the field is received and inventoried as outlined in **CBGO-05 Property Executions** and other directives that pertain to seizure of property

3. Deputies are authorized to collect money for the purpose of enforcing civil processes in the field. Deputies making collections will use a pre-numbered receipt book issued to them by the Senior Accountant. Receipts for field collections will be issued in accordance with procedures outlined in Section II of this Order. When more than one (1) Deputy participates in enforcing a levy, the primary Deputy will determine assignments.

4. In cases where an additional Deputy is present, both the primary and secondary Deputies will verify the cash count and also verify the receipt provided to the payer. The cash will be placed in a property bag, sealed, and initialed by both Deputies and returned to the Civil Bureau office immediately. If multiple stops for cash collections are required during a Deputy's shift, property bags containing cash will be secured in the Deputy's fleet vehicle trunk and returned to the Civil Bureau office after the final stop.

5. During normal business hours (0900-1700) the Deputy will turn over any monies collected to the Senior Account Clerk in the sealed property bag. The Senior Account Clerk will open the bag in the presence of the Deputy, verify the amount collected, sign the receipt, post the deposit against the related case in the Soft Code System, and will transfer the money to the Cashier. The Cashier will verify the amount by hand counting the currency, initialing the yellow receipt, and placing the money into the cash drawer. The yellow receipt will be maintained by the Senior Account Clerk for final balancing at the end of the business day when the amount will be reconciled with daily balancing by the Cashier, Senior Account Clerk, and Senior Accountant.

6. If the Deputy returns after regular business hours, the Deputy will turn over the property bag and receipt to the Sergeant, who will, in the presence of the Deputy, open the bag, re-count the money, and seal it in a new property bag with the yellow receipt included. The Sergeant will ensure the Deputy has completed an entry in the After Hours Collection Log and will secure the bag in the designated after hours business office safe which will be locked upon completion. The next business day, the Senior Accountant will open the safe and in the presence of the Cashier, remove and open the bag, verify the amount against the yellow receipt. The Senior Accountant will initial the Field Collection Log Book, post the deposit into the Soft Code System, and transfer the money to the Cashier. The Cashier will initial the yellow receipt and place the money into the cash drawer. The yellow receipt will be maintained by the Senior Accountant until the end of the business day when the amount will be reconciled with daily balancing by the Clerk II, Cashier, and Senior Account Clerk.

C. Check Cashing

1. Checks and other negotiable instruments will not be cashed from the cash drawer or from any other funds in the official custody of the MCSO Civil Bureau or its employees. Checks received for civil process fees will be endorsed upon receipt by the clerk opening the mail.

2. These checks are processed by receipting and applying to accounts during the day by authorized personnel and given to the Sr. Accountant at the end of the business day for deposit preparation

3. Personal checks are acceptable to cover fees and execution payments.

4. All checks will be locked in the business office safe when the office is closed.

5. Returned checks are given to the Senior Accountant for processing. The returned check is deducted from the appropriate account. A comment is noted in the account and a $20.00 NSF charge is applied. The payer is notified by letter, (with a copy of the returned check), to make the check good and to also include the additional $20.00 NSF fee. This is followed up one (1) week later by the Senior Accountant to verify that payment has been made. If the payment is not received, another letter will follow and the matter is turned over to a deputy for further requests.

6. Checks received that cannot be processed, such as wrong payee, no signature, or incorrect totals, are returned to the sender with the reason and a request for correction.

D. Refunds

1. Refunds created by overpayments, bankruptcies, vacated judgments, or any other order from the Court are processed as part of the monthly disbursement process.

2. If an over-payment occurs while processing a payment, the Senior Account Clerk or Senior Accountant will verify that there are no other open executions on file to which the payment could be applied.

3. If there are no other open accounts, the funds are applied as a refund and a check will be issued to the payment source, noting the check number, issue date, and case number on the detail. Verified funds received in one (1) month are disbursed the following month. Personal and business checks are held for two (2) weeks to ensure that the funds are available. Checks received less than two (2) weeks before the first of the month must be held for the following check run to ensure availability of funds. However, any party may request, in writing, an earlier disbursement of funds due him/her if it is necessary to prevent hardship. Such disbursements must be approved by the Civil Bureau Chief and can only be made against receipt of actual cash or certified bank draft.

4. Refunds of monies (poundage) already submitted as revenue to Monroe County are paid out by the Monroe County Controller's Office. The Senior Accountant will prepare a Non-PO invoice, with back-up, detailing the reason for the refund, for approval by the Civil Bureau Chief. The Non-PO is then forwarded to the Sheriff's Budget Office for final approval before being submitted to the Controller's Office for payment.

5. Refunds are sent to the original payment source unless otherwise requested by the case attorney.

E. Separation of Funds

1. Separate funds, journals and ledgers have been established for the purpose of clearly segregating certain types of money regularly handled by the Civil Bureau. Money belonging to a particular defined fund will not be commingled with money from any other defined fund. The Civil Bureau does not collect non-civil funds.

2. The MCSO Civil Bureau Bank Account is a fund for controlling receipts and disbursement of civil fees and civil expenses, collections relating to civil judgements, court orders, and other fees not specifically assigned to another fund.

3. Advance fees are collected with regular fees for executions. Soft Code can separate fees from advance fees when entering the amount received from an attorney by putting the required fees on the charges side. The receipt will show the total amount received. The clerk inputting the case file on Soft Code can then separate fees required for service from fees that need to go on the advance side for future use.

4. A separate interest-bearing savings account remains open for monies collected from execution of an Order of Attachment.

    a. Special ledgers will be kept by the Senior Accountant for these accounts

    b. Deposit slips will be maintained by the Senior Accountant and posted to the ledger each month.

    c. The Senior Accountant will issue a report of transactions when these situations occur.

F. Change Drawer - General

1. The Monroe County Legislature assigns a $200 fund to the Civil Bureau for the sole purpose of handling service window cash transactions related to active civil cases.

2. The service window will open with a cash bank fund of $200.

* 3. Service window hours of operation: Monday through Friday 0900 to 1700 hours excluding legal holidays. Summer hours 0800 to 1600 (July and August).

4. The change drawer and the key to it will remain secured in a designated Civil Bureau safe during non-business hours.

5. One (1) change drawer key will be assigned per day. The Bureau Chief maintains additional keys in a secure location.

6. The Cashier will be held responsible for safeguarding the change drawer and the key and will be financially responsible for any cash shortage that occurs during their assignment.

G. Daily Operating Practices

Opening Balance

1. The Senior Accountant will remove the change drawer and the key from the safe.

2. In the presence of the Senior Accountant, the morning Cashier will verify the $200 opening change drawer fund. Cash will be arranged in uniform order by denomination in individual slots.

3. A CB-021 Cashier Daily Deposit Verification Form and CB-022 Change Drawer Daily Record Form will be completed and initialed by the morning Cashier and Senior Accountant indicating that the opening balance has been verified.

4. The Cashier will secure the assigned change drawer in the slot provided at the Service Window Counter.

5. The change drawer will remain locked unless a customer is being serviced at the payment window. It is the Cashiers responsibility to maintain exclusive control over cash contents in the drawer and the access key. At no time is the key to be given to another individual during the cashiers assigned hours.

6. A pre-numbered receipt will be completed and issued for all transactions processed at the window. The Cashier will run the calculator register tape detailing the cash received, the payment amount due, and the change distributed on a per transaction basis. The Cashier will staple the register tape to the yellow receipt.

7. All monies given out as change will be counted twice; once prior to distribution and a second time when distributing the money to the customer.

H. Cash Receipts

1. Cash receipts (see Attachment C) will be completed by the Cashier and include:

   a. Date.
   b. Received from – the name of the person or company.
   c. The dollar amount; written in long hand.
   d. Referral number – assigned action number or "New" if payment is for new incoming service papers.
   e. Plaintiff vs. Respondent.
   f. Form of payment received; cash, check, money order or credit card.
   g. Respondent or submitter phone number.
   h. Cashiers signature and IBM #.

2. The Cashier is responsible to place cash received into the change drawer. For payments received by check or money order, the yellow receipt and corresponding paperwork is forwarded to the appropriate staff member handling the specific payment type which include:

   a. Income Executions (new cases).
   b. Income Executions (voluntary payments).
   c. Service Work.
   d. Property Executions.

3. In addition to the receipt procedures outlined in Section II of this Order, receipts issued at the Civil Bureau Service Window will require:

   a. White (original) – payers copy.
   b. Yellow – included with the Cashier Daily Deposit Verification Form.
   c. Pink – retained in the receipt book (file copy).
   d. At the end of the day, the white original voided receipt will be kept with that days receipt after the deposit has been reconciled.
   e. The receipt book will be inspected daily by the Senior Accountant for completeness and accuracy.
   f. Fully used receipt books are to be returned to the senior Accountant for final inspection and archiving.

Note: Used receipt books will be inspected and verified for completeness and continuity of numbering by the Civil Bureau Senior Accountant. The Senior Accountant will secure the receipt book(s) in the Civil Bureau safe for a period of one (1) year. Then, they will be sent to records retention. Shortages or overages will be reported upon their discovery to the Sergeant and to the Bureau Chief.

I. Change Drawer (Mid-Day Turnover)

1. The change drawer will be counted by the morning Cashier in the presence of the afternoon Cashier in a secure location. The afternoon Cashier will re-count and verify the amount in the presence of the morning Cashier.

2. Morning and afternoon cashiers will complete a log entry in the Change Drawer Daily Record Form.

J. End of Day Balancing

* 1. Based on the yellow cash receipts issued for the day, a corresponding amount will be removed from the cash drawer by the Cashier in the presence of the Sr. Accountant. The Sr. Accountant will re-count and balance the total against the yellow daily cash receipts. The remaining cash in the drawer should equal $200 which must be verified by the Cashier in the presence of the Sr. Accountant. This $200 start-up amount will remain in the drawer for the next business day.

* 2. When completed, the cash collected will be balanced, verified and placed into the bank deposit bag. The bag will be properly marked, sealed, initialed, and secured in the designated bureau safe immediately for bank deposit on the next business day. The change drawer and the key to it will be secured by the Senior Accountant in the designated safe.

3. Any cash payments received after balancing has been completed will be placed in individual envelopes and will include the yellow receipt. The amount and the case number will be written on the face of the envelope. At the close of business, the ~~afternoon~~ Cashier and Senior Accountant will verify all cash envelopes. An entry verifying the total dollar amount will be made by the Sr. Accountant on the Change Drawer Daily Record Form. The Senior Accountant will place the envelopes in the safe for deposit with the next business day transactions.

4. Entries will be made on the Cashier Daily Deposit Verification Form and the Change Drawer Daily Record Form and be signed by the cashier and the Senior Accountant. In addition, a receipt book verification entry will be made by the Senior Accountant on the Cash Receipt.

K. Daily Bank Deposit

* 1. The Senior Accountant will provide the daily deposit bag to an assigned Deputy on a weekly basis.

2. The CB-023 Bank Deposit Tracking Log Form must be completed by the Senior Accountant and by the Deputy handling the deposit.

3. The deputy is responsible to provide a validated bank deposit slip to the Senior Accountant on the same day of the deposit. A log entry indicating such is required.

4. Any monies removed for the purpose of obtaining rolled coins or small denomination currency from the bank must be logged out on the Cashier Daily Deposit Verification Form by the Senior Accountant and by the Deputy handling the transaction.

5. A log entry must also be completed when the Deputy returns with the exchanged currency.

L. Bank Deposit

1. Currency and other monetary instruments received will be deposited in a secure bank bag before the end of the next business day. The daily deposit will be prepared by the Sr. Accountant.

2. Total checks and cash processed that day will be verified against the cash receipts summary.

   a. If the deposit total does not balance to the bank deposit report, the individual preparing the deposit must reconcile that day's business to find the error and make the appropriate corrections necessary to ensure a balance. The Senior Accountant or Sergeant will verify any corrections made.

   b. If discrepancies are unresolved, the Senior Accountant will be notified who will notify the Sergeant and the Bureau Chief for resolution, (a copy of the report will be forwarded to them). The Senior Accountant is responsible for contacting the Comptroller's Office for reconcilement.

3. The deposit slip is prepared and initialed. The deposit slip is then placed with the checks, calculator tapes, and cash and placed in a secure bank deposit bag.

4. The deposit bag will be locked in the business office safe until it is taken to the bank on the next business day by a Civil Bureau Deputy. The assigned Deputy and Senior Accountant will post an entry in the Bank Deposit Verification Log at the time the sealed deposit bag is given to the Deputy (and upon return from the bank), when the Deputy turns the bank deposit receipt over to the Senior Accountant. All of this is to take place within the same business day.

5. Receipts, the Change Drawer Daily Record Form, the Bank Deposit Tracking Log Form, and the Cashier Daily Deposit Verification Form are given to the Senior Accountant to be reconciled in the ledger.

6. After the deposit is made, the deposit slip receipt is forwarded to the Senior Accountant and kept with the monthly reconciliation.

7. If a discrepancy is noted during the course of making the deposit at the bank, the Deputy must contact the Civil Bureau Chief immediately. The Civil Bureau Chief will determine the course of action to be taken. The Deputy will remain at the bank until otherwise instructed by the Civil Bureau Chief.

8. For general operational concerns, any correspondence with the bank concerning the account will be handled by the Senior Accountant.

M. Disbursement

1. Disbursements will only be made by issuance of a check from an officially authorized checking account. Disbursements against guaranteed funds received in one (1) month are disbursed on the following month. Disbursements against payments taken in from personal and business checks must be held for two (2) weeks to ensure that they clear the bank for remittance. Payments received after the fifteenth (15th) of the month must be held for the following months disbursement cycle for up to forty five (45) days. An exception to the holding period may be granted based on a court order or a party requesting, in writing, an early disbursement of funds to prevent hardship. Such disbursements must be approved by the Civil Bureau Chief and can only be made against receipt of actual cash or certified bank draft

2. Each month a detailed report is generated from Soft Code, listing all disbursements to attorneys, monies due to the director of finance, and any refunds created by an overpayment the previous month. A copy of this report is filed in the Senior Accountant's office.

3. The original report is sent with a copy of the disbursement check to the Civil Bureau Chief. This report will contain the name of the payee, the check number, the date of disbursement, the civil case number, the total amount due each payee, the total amount of disbursement, and the purpose of the disbursement.

4. Disbursement checks will be authorized and issued by the Senior Accountant and recorded in a check register, listing the date issued, the payee name, and amount. A computer generated pre-check run report will be verified by the Senior Accountant and total disbursements will be balanced before any checks are printed. Disbursement checks will be computer generated and stamped with the Sheriff's signature by the Sr. Accountant. Keys to the check signing equipment will be maintained in a designated safe and controlled by the Senior Accountant.

5. A check will be issued each month for poundage, fees, and mileage accrued by the Civil Bureau and is due to the county in the same manner as other disbursements.

6. All disbursement checks will be reviewed for accuracy, correct payee name, and amount before the authorization signature is applied.

7. Checks that have not yet been cashed are listed each month on the outstanding check report and reconciled to the monthly bank statement. Undeliverable checks are sent to the debtor in care of his/her employer. If attorney checks are undeliverable, the attorney is notified, the address is verified, and the check is re-sent. If checks are not cashed within a twelve (12) month period, they are to be sent to the Director of Finance as an unclaimed fund(s)/refund in the prior year's expense, with the understanding that the Director will disburse payments if required.

8. Every bank account controlled by the Civil Bureau will be reconciled monthly by the Senior Accountant and submitted directly to the Sheriff, no later than the tenth (10th) day of the month following the monthly period reported. This reconciliation will include monthly receipts, disbursements, the adjusted bank balance, a list of outstanding checks, deposits in transit, and any other adjustments/analysis of the cash balances. This analysis will include the amount due to the county finance office and the total cash balance on hand due to litigants and other persons. Copies of this report will be provided to the Civil Bureau Chief and the Sergeant.

9. A record of checks disbursed can be accessed for each account by opening the "Display Financial" tab and "Checks Sent" tab in the civil process software program.

III. Accounting Procedures and Subsidiary Ledgers

A. The Civil Bureau, through the use of the Sheriff's Civil Bureau software program, will maintain a separate subsidiary ledger account for every enforcement instrument upon which collections are made. These ledger accounts will contain a detailed record of the dates and amounts of all collections and disbursements applicable to the particular enforcement instrument. They will also include all applicable interest dates, calculated interest amounts, amounts collected toward the principle, and amounts collected as fees. Such subsidiary records will also include a summary of the total amounts of collections applied to the principal on judgments, the total interest collected, fees, and expenses collected/disbursed. These subsidiary ledgers can be found by accessing each individual account number, and using the "Display Financial" screen.

Each fee for service that has been inputted can be found by entering the account number and accessing "Display Financial" and the "File Payments" tab. Account payments can be found by accessing "Display Financial" and the "Execution Payments" tab.

B. Cash reports will be prepared daily by the applicable Civil Bureau employees and will include documentation of monies received or transmitted for deposit by the Civil Bureau. These reports will be dated and signed by the cashier and verified by the Senior Accountant.

C. The Senior Accountant will prepare a yearly report verified by the Chief and submitted to the Sheriff on or before the fifteenth (15^{th}) day of January. This report will consist of all fees, poundage, mileage, or other monies collected during the prior fiscal year due the Sheriff upon collection.

IV. Security

A. The Civil Bureau Chief will be responsible for the Bureau security by establishing security procedures and conducting periodic reviews to ensure compliance.

B. All funds not yet deposited and in the hands of employees will be strictly accounted for. Employees will not leave these funds unattended nor will they voluntarily relinquish control of such funds to unauthorized persons.

C. Safes, cash registers, and other secure storage devices will be provided for the safe keeping of currency and other monetary instruments. Employees who are entrusted with the combinations will maintain strict control over the combinations at all times and they will not relinquish control of the storage devices to unauthorized employees. Theft, destruction, or other losses must be reported immediately. A proper investigation concerning all aspects theft, loss, or destruction will be conducted as follows:

1. If the theft, loss, or destruction occurred as a result of an MCSO employees conduct, an internal investigation must be conducted in accordance with the Monroe County Sheriff's Office Rules and Regulations (reference **MBGO-21 Internal Affairs Unit**).

2. If the theft, loss, or destruction did not occur as a result of an MCSO employees conduct, an investigation will be conducted in accordance with Department Procedures for Criminal/Non-Criminal Investigations.

D. All inventories of blank pre-numbered receipts, checks, and deposit slips will be inventoried monthly by the Senior Accountant. Supplies of these forms and check registers will be secured in the safe in the Senior Accountants office. All other supplies will be continually monitored utilizing the Civil Bureau Supplies Replenishment Schedule. These supplies will be secured within the Civil Bureau Office.

E. The plate bearing the signature of the MCSO for the signing of checks issued by the Civil Bureau will be secured when not in use.

By Order of the Sheriff,

Todd K. Baxter