

**COUNTY OF MONROE  
OFFICE OF THE SHERIFF  
ROCHESTER, NEW YORK**

<b>GENERAL ORDER MULTI-BUREAU</b>	<b>DATE OF ISSUE SEPTEMBER 30, 2024</b>	<b>EFFECTIVE DATE SEPTEMBER 30, 2024</b>	<b>NO. 109-24</b>
<b>SUBJECT: GENERAL ORDER  Fiscal Management</b>		<b>DISTRIBUTION  All Personnel</b>	<b>AMENDS</b>
<b>REFERENCE: NYSLEAP 5.2; NYSSA (JAIL) 55 (CIVIL) 64</b>			<b>RESCINDS NEW</b>

**Purpose:** To establish a uniform policy and procedure for the Office of the Sheriff Fiscal Management System.

**Policy:** It is the policy of the Office of the Sheriff to have a Fiscal Management System that shall analyze, record, summarize, evaluate and interpret the Office of the Sheriff's financial activities and status in accordance with established county policy.

**I. Authority and Responsibility**

The Sheriff is the Chief Executive Officer and has the authority and responsibility for fiscal management. In order to accomplish this task, he is assisted and supported by the Undersheriff and the Confidential Assistant to the Sheriff. The Confidential Assistant to the Sheriff will be responsible for the physical preparation of the budget. All budget requests will be based on information specifically provided to the Sheriff by the division heads. The day-to-day management of the budget is the responsibility of the Confidential Assistant to the Sheriff who will be assisted by assigned administrative staff.

**II. Accounting**

The Office of the Sheriff accounting system will be provided by the County Finance Office. The County Finance Office will provide monthly status reports showing initial appropriations for accounts or programs and balances at the commencement of each month. This report will also show expenditures and encumbrances as well as unencumbered balances at the time of the report.

**III. Control, Safeguarding and Disbursement of Cash**

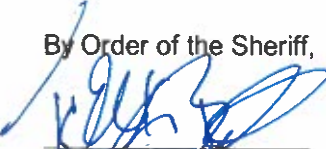
**A.** The procedures to be followed by those divisions and members when cash is involved will be referenced in the following General Orders:

1. CBGO-015 Financial Transactions
2. MBGO-036 Central Records Unit
3. MBGO-043 Sheriff's Office Awards Program
4. MBGO-044 Sheriff's Quartermaster
5. MBGO-046 Bail Receipts, Processing and Deposits
6. MBGO-061 Petty Cash
7. PBGO-034 Investigative Undercover Funds

B. Internal Monitoring of Fiscal Activities

1. The Standards and Compliance Unit within the Staff Services Bureau conducts annual inspections and/or audits of all bureaus, divisions and units within the MCSO to assess staff and organizational compliance with pertinent law and regulations and in the course of doing so, will make recommendations for changes to operations and/or policy and procedures to improve the performance of MCSO.
2. The following areas or accounts have annual inspections/audits that includes the monitoring of their fiscal activities:
  - a. Awards Committee Fund
  - b. Bail Funds Account
  - c. Central Records Unit
  - d. Civil Bureau
  - e. Fleet
  - f. Petty Cash Fund
  - g. Property & Evidence Room
  - h. Quartermaster
  - i. Undercover Funds Account

By Order of the Sheriff,



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Todd K. Baxter