

Policy Number: 09-004

Lucas County Sheriff's Office  
Policy and Procedure



Approved by Sheriff:

*Michael J. Navarre*

Sheriff Michael J. Navarre

DATE FOR REVIEW:

Pages:

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SECTION: FINANCE

**FINANCIAL MANAGEMENT, PAYROLL, AND  
PURCHASING**

**I. POLICY**

It is the policy of the Lucas County Sheriff's Office that all of its component divisions, sections and units contribute to the creation of an integrated departmental budget for submission to the Lucas County Board of Commissioners. The Lucas County Sheriff's Office recognizes that the budget process is an essential planning and management tool. This process enables the Sheriff's Office to develop well-defined priorities and to allocate available resources to correspond with these priorities.

**II. PROCEDURE**

**A. BUDGET REVISIONS**

During this time, the Sheriff will have the opportunity to present a projected departmental budget for the upcoming year. The Sheriff will have the opportunity to present any supporting documentation justifying budget requests during this process.

1. The Sheriff's Annual Budget is provided on recommendation from the Lucas County Board of Commissioners and is allotted from the Lucas County General Fund. The budget takes the form of a series of "line-items" with each line carrying a specific code. Funds may be transferred from one code category to another except where prohibited by law.
2. The Director of Finance & Operations and the Lucas County Office of Management and Budget monitor each budget category on a month-to-month basis.

**B. ANNUAL AUDITS**

1. The Ohio State Auditor's Office or a private auditing firm retained by the State for that purpose conducts audits of the Lucas County Sheriff's Office.

C. BONDING AND SURETIES

1. Bonding of Lucas County Sheriff's Office employees is provided by a "blanket honesty bond" provided through the Lucas County Board of Commissioners.

D. PAYROLL

1. Payroll is entered in the VCS payroll system by a supervisor/section head. Personnel monitors, edits, and reviews all entries into the VCS payroll system.
2. The Personnel Office monitors employee names, classifications and vacancies, Administrative Services, who will make recommendations on hiring and transfers.

E. PURCHASING

1. All purchases of equipment, supplies, furnishings, etc. are the ultimate responsibility of the Lucas County Board of Commissioners and the Central Purchasing Office. The Lucas County Board of Commissioners makes the criteria for bidder and vendor selection according to the terms of the Ohio Revised Code without input from the Lucas County Sheriff's Office.
2. A Purchasing Officer assigned to the Finance Office coordinates the internal purchase of supplies, equipment and furnishing by the Lucas County Sheriff's Office.
3. In order to originate a purchase, the employee will obtain a "Purchase Request Form" from his/her section supervisor or from the Administrative Services Office.
4. The form will be filled in and will include information on the date of request, the quantity of the item sought, the description of the item and approximate price. Any purchase request over \$1,000.00 is required to have (1) one quote attached from the vendor, purchase requests over \$7,500.00 is required to have (3) three quotes attached. A justification for the purchase will be included where appropriate. Purchase Requests of \$50,000.00 or higher must be put out for Competitive Bid through the Lucas County Purchasing Department.
5. Vendor e-mail address is required on the Purchase Request Form in order to issue the Purchase Order.
6. In the event that the Purchase Request is from a new vendor not registered as a supplier through Lucas County, the requesting employee is

responsible for obtaining a W-9 form from the vendor prior to submitting the Purchase Request Form.

7. The Purchase Request Form will be submitted to the employee's immediate supervisor and then the Division Chief for approval.
8. If the Division Chief approves the request, the form will then be sent to the Director of Finance & Operations for approval.
9. If approved, the form will be sent to the Finance Office and the Purchasing Officer.
10. The Purchasing Officer will prepare a requisition and send that requisition to the Central Purchasing Office for processing of a purchase order.
11. Requisition and purchase are held awaiting the vendor invoice.
12. Upon receipt of the goods and receipt of the invoice a voucher will be issued for payment
13. All purchases are the ultimate responsibility of the Lucas County Board of Commissioners.