

SAN BERNARDINO COUNTY

PROBATION DEPARTMENT PROCEDURE

Trust Funds

Authority:

Michelle Scray Brown, Chief Probation Officer

Purpose:

To establish a guideline to request and disburse Probation Department trust account funds for activities, supplies and equipment that directly benefit youth in department programs which are not a part of the general operating expenses provided for in the County budget.

Definitions:

Requesting Party (RP): Any employee, volunteer, temporary employee, or affiliated individual working under the scope of the Probation Department.

Trust Fund: Funds used to benefit youth in Probation Department programs. Trust funds are generated from gifts, donations, fees for programs, proceeds from fund raising projects and sales or awards for youth vocational training programs.

Responsibilities:

I. Requesting Party (RP):

A. Request:

1. RP shall request funds via a Probation Department Staff Request Form located in Probation Tools shared folder.
2. Submit completed forms to Fiscal (Accounting) for processing. If reimbursement is requested, detailed receipts must be attached. If funds are advanced, detailed receipts must be provided after purchase is made as explained detailed below.

B. Approval:

1. Once approved:
 - a. RP shall sign for receipt of the check via the Receipt of Funds Acknowledgement Form (Attachment A).
 - b. RP shall purchase necessary goods and provide detailed and dated receipts for purchases.
 - c. Itemized receipts and any unused funds shall be submitted to Fiscal within fourteen (14) business days from the date of purchase. Any exceptions require approval from a Deputy Chief Probation Officer.
 - d. RP and their immediate supervisor shall sign and print their names on all receipts.

II. Fiscal (Accounting) Staff:

- A. Will notify the RP by telephone or email when the check is available.
- B. To comply with the Auditor-Controller/Treasurer/Tax Collector Internal Controls and Cash Manual, bank deposits shall be made weekly or when the balance in hand reaches \$1,000.00, whichever comes first.

III. Supervising Accounting Technician:

- A. When each bank statement is received, the Supervising Accounting Technician, or their designee, will ensure reconciliation of the account, in accordance with the Internal Controls and Cash Manual guidelines.
 1. The statement shall be reconciled within twenty (20) business days from receipt.
 2. The statement shall be retained in a file by a Fiscal Specialist for auditing purposes.

IV. Administrative Review

- A. Quarterly, Fiscal Services staff will prepare a detailed report for the deposits, withdrawal, and balances of each fund. The report will be distributed to the Deputy Chief, or designee, and the Administration Manger or designee then uploaded into the Trust Fund Quarterly Reports folder in Probation Tools shared folder.
- B. The administrative review and approval will be completed by the Administrative Supervisor and/or Administrative Manager the Division Director II over the Administrative Services Bureau, and a Deputy Chief Probation Officer.
- C. The reviewed report with the required signatures will be retained in the Fiscal Unit.

Guidelines:

- A. Trust funds may **only** be used for the purposes stated on the Probation Department Staff Request Form as approved by a Division Director.
- B. Trust Funds shall not be used for or received from County General Funds.
- C. RP's shall not expend personal funds with the expectation of being reimbursed unless prior written approval has been obtained from a Division Director or above. After the fact, approval from a Division Director shall be reserved for emergency and/or unusual circumstances.
- D. Trust funds shall not be commingled with other funds.
- E. Purchases shall not be commingled with personal purchases on the same receipt.
- F. The County Auditor requires that receipts:
 - 1. Contain a store name and date (most have this, but when not available have the store write their name on the receipt or use an address stamp and add the transaction date).
 - 2. Contain an itemized description of items (a memo accompanying the receipt detailing the items purchased may be accepted if the receipt is not itemized).
 - 3. The RP and immediate supervisor must sign and print their names on all receipts acknowledging that items purchased were approved by a Division Director and are being used for the intended purpose.
- G. Items for date specific events must be purchased prior to or on the day of the event. Transactions made after the date that the event was held will not be accepted.
- H. All staff receiving trust funds must sign the Receipt of Funds Acknowledgement Form which details basic responsibilities and guidelines for the use of the funds.

Inspections:

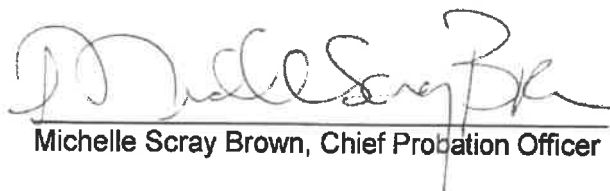
External

The San Bernardino County Auditor-Controller/Treasurer/Tax Collector will perform an audit biennially, in compliance with Internal Controls and Cash Manual.

Foundation:

San Bernardino County Auditor-Controller/Treasurer/Tax Collector - Internal Controls and Cash Manual

Issued by:


Michelle Scray Brown, Chief Probation Officer

06-09-20
Date

Trust Funds

Original Issue Date: June 29, 2009

Revised: August 9, 2013

Revised: February 18, 2015

Revised: June 9, 2020

Attachments:

A – Receipt of Funds Acknowledgement Form



TRACY REECE
Chief Probation Officer

JULIE FRANCIS
Assistant Chief Probation Officer

Receipt of Funds Acknowledgement Form

Attach Copy of Check
Here

The following guidelines exist for utilizing funds:

- Appropriate receipts and/or invoices for approved expenditures must be submitted to fiscal within 14 business days of purchase.
- Funds cannot be used for any other purpose other than those stated on the original Staff Request Form.
- Receipts must be signed by requestor of funds and supervisor.
- Funds may not be combined.

For example: A staff is issued two checks, check#10777 – Pizza Party Only and check #10779 for Tournament Only. Any unused funds from the pizza party must be returned to fiscal and cannot be used for additional tournament expenses.

- Trust fund purchases must be reflected on their own receipt and cannot be comingled with personal/non trust fund purchases.
- Purchases must be made by the event date or service month.
Example #1: Cinco de Mayo (5th of May) purchases must be completed by May 5th.
Example #2: January incentives must be purchased before February 1st.
- All receipts/unused funds must be hand delivered to fiscal staff. Staff may not utilize the Department inter-office mail system to submit receipts/change to fiscal.

Received By (Printed Name and Signature)

DATE

Distributed By (Printed Name of Fiscal Staff and Signature)

DATE