

# SANTA FE COUNTY

## RESOLUTION NO. 2007- 83

### A RESOLUTION FOR IMPLEMENTATION OF A POLICY & PROCEDURE REGARDING SHERIFF'S OFFICE BONDING & ACCOUNTING PROCEDURES

WHEREAS, Santa Fe County is requesting approval to implement a policy & procedure regarding the Sheriff's office bonding procedures and Finance department's accounting thereof.

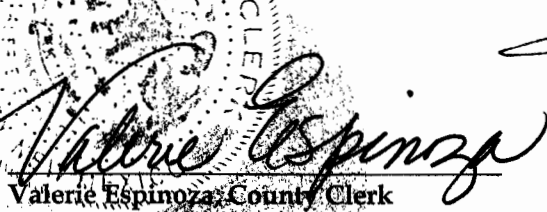
WHEREAS, the attached policy provides procedures necessary for the release of custody bonding process and corresponding processing of deposits and disbursements of the Sheriff's Bond Banking Account.

WHEREAS, the requested policy & procedure applies to the Records Division, Sheriff's Designated Officers and Administration Staff, and Accounts Receivable Staff in the Finance Department.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Santa Fe County that this Resolution to approve and implement the Sheriff's Office Bonding And Accounting Procedures, is hereby adopted.

APPROVED, ADOPTED AND PASSED this 29th day of May 2007.

BOARD OF COUNTY COMMISSIONERS

  
Valerie Espinoza, County Clerk

  
Virginia Vigil, Chairman

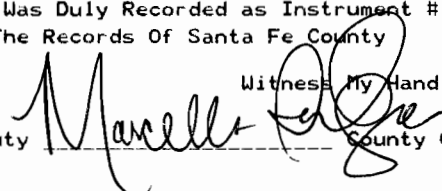


Approved As To Form

  
Stephen C. Ross, County Attorney

Finance Department Approval

  
Teresa C. Martinez, Finance Director

COUNTY OF SANTA FE ) BCC RESOLUTIONS  
STATE OF NEW MEXICO ) ss PAGES: 7  
I Hereby Certify That This Instrument Was Filed for  
Record On The 30TH Day Of May, A.D., 2007 at 14:09  
And Was Duly Recorded as Instrument # 1485323  
Of The Records Of Santa Fe County  
Witness My Hand And Seal Of Office  
 Valerie Espinoza  
Deputy County Clerk, Santa Fe, NM

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**SHERIFF'S AND FINANCE DEPARTMENT**  
ACCOUNTING SECTION

PROCEDURE NO.: \_\_\_\_\_ COUNTY WIDE

TITLE: **SHERIFF'S OFFICE BONDING AND ACCOUNTING PROCEDURES**

EFFECTIVE DATE: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_

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I. **PURPOSE**

To provide procedures for the release of custody bonding process and corresponding processing of deposits and disbursements of the Sheriff's Bond account.

II. **SCOPE**

This procedure applies to the Records Division, Dispatch, Sheriff's Designated Officers and Administration Staff, and Accounts Receivable Staff in Finance completing the monthly and quarterly reconciliation and accompanying journal entries.

III. **RECORDS DIVISION & DISPATCH**

**A. Inmates are released at any time that an inmate count is not in process. Inmate counts take place at the following times:**

- 10:30 a.m.
- 3:30 p.m.
- 8:00 p.m.
- 11:00 p.m.
- 1:00 a.m.
- 4:00 a.m.
- 6:00 a.m.

1. Bonds are processed in the Records Division from **8:00 a.m. – 4:30 p.m.**
2. The Bonds are processed by Dispatch between the hours of **4:30 p.m. – 8:00 a.m.** with the use of the vacuum deposit machine located in front of the Public Safety Building, outside to the right front of the entrance to the building.

**B. Release of Custody Bond Acceptance Form Processing**

1. The Release of Custody Bond Acceptance Form is a five (5) part NCR form.
  - a) **White original:** Filed with copies of all paperwork in the Records Division
  - b) **Green:** Given to the Requestor that is bonding out the defendant as proof that the bond has been posted
  - c) **Yellow:** Sent to the Court with the Check and original Surety Bond Power of Attorney, if applicable.
  - d) **Pink:** Filed in the Sheriff's Administration records
  - e) **Goldenrod:** Miscellaneous copy that is filed in Investigations

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2. Bonds can be posted between the hours of **8:00 a.m. – 4:30 p.m.** by using the bank window on the right side once you enter the front door of the Public Safety Building which is the reception area of the Records Division. The Requestor gives the name of the defendant for whom they wish to post the bond.

- a) The clerk first calls Dispatch to request a check for any outstanding Wants or Warrants on the Defendant. Dispatch then calls back to let them know if the check has come back negative or positive.
- b) If the Wants and Warrants check comes back Positive, the clerk cannot proceed with the release of custody, and will inform the Requestor that is waiting to post bond, that there are some outstanding wants or warrants, give them the information if it is available, and ask them to check with the Jail or the County that the warrants were issued to see what process they need to follow to get the person released.
- c) If the check has been completed and it comes back negative, the clerk will then proceed with the next step by calling the jail to request the paperwork for the Defendant by providing to them the name of the Defendant. The jail personnel will fax the paperwork to the Records Division and the clerk will proceed with processing the Release of Custody Bond Acceptance Form in full. With the information on hand, the following will be completed on the release of custody form and must match the jail information before an inmate will be released:

- **Line 1:** Type in the Defendant's full name and arrest date.
- **Line 2:** Type in the Defendant's Date of Birth, Social Security Number and Telephone number, if available.
- **Line 3:** Type in Docket Number (or arrest number if the Docket Number isn't available) and Judge's name, if available on paperwork received from the jail.
- **Line 4:** Type in the Defendant's current mailing address.
- **Line 5:** Type in the City, State and Zip of the Defendant's mailing address.
- **Line 6:** Type in Defendant's current physical address.
- **Line 7:** Type in the City, State and Zip Code of the Defendant's physical address.
- **Line 8:** Type in the total amount of the bond posted, the cash portion and the surety portion. The requestor to post bond will mark either the **I agree** or **I do not agree** box to permit the bond money to be converted to pay any fines, fees or costs that the court may order the defendant to pay after the defendant's release from custody.
- **Line 9:** If applicable, type in the amount of fines/fees/costs paid if such payment is required to obtain release of the Defendant.
- **Line 10:** Type in the name of the person posting the bond and/or paying fines/costs/fees.
- **Line 11:** Type in date of birth, social security number and telephone number of the person posting and paying for the bond.
- **Line 12:** Type in the Address of the person posting and paying for the bond.

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- **Line 13:** Type in the City, State, Zip Code and Phone Number for the person posting and paying for the bond. If a bond is being posted by a surety bonding company, the bonding company will present a Power of Attorney with the defendant's name, social security number, date of birth, address, arrest date, the charges against him/her and the bond amount. This information is then transferred to the Release of Custody Form in the area designated for the person posting bond, and the original Power of Attorney is submitted to the Court with its copy of the Release of Custody Form.
- **Line 14:** Type in the total amount paid for the bond and any fines/costs/fees.
- **Line 15:** Type in the receipt number that will be given to the requestor of the bond the date the bond money is received.
- **Line 16:** Indicate the conditions of release by checking off "appear before the court issuing the underlying warrant..." or "within one business day of their release, arrange a date and time to appear..." and indicate which court the defendant must contact by checking off "calling the First Judicial District Court" or "calling the Santa Fe County Magistrate Court".
- **Line 17:** The requestor will sign on this line for the posting of the bond.
- **Line 18:** The person responsible for processing the Release of Custody Bond Acceptance Form will sign and also print on the lines provided.
- A notation is made in the area of the signature lines, the results of the Wants and Warrants check and the name of the dispatch staff person who conducted the check.

- d. When the form is complete, the money for the bond is accepted from the Requestor. The money is then counted in front of the Requestor and a witness from the Records Division. The receipt is then written and issued to the Requestor along with the Green copy of the Release of Custody Bond Acceptance Form. If a Bonding Company brings in a Surety Bond for someone wanting to bond out of jail, there is no money involved and thus a receipt is not issued. The Requestor is then instructed to go to the jail and show personnel a copy of the form in order to proceed with the release process.
- e. The clerk proceeds by faxing the Release of Custody Bond Acceptance Form over to the Jail. A confirmation will come back that the transmission was successful and is then filed with the paperwork.
- f. The clerk then folds the Pink Copy of the Release of Custody Bond Acceptance Form and inserts with the bond money received for that transaction, into a white envelope that includes the name, docket number (if available) and the amount of the bond on the outside of the envelope.

IV. **SHERIFF'S DESIGNATED OFFICERS**

C. **Pickup and Processing Of Deposits**

1. The Bond envelopes are picked up by one of the two designated Officers first thing in the morning from the Records Division safe located near the glass window by the reception area and at the Dispatch safe located near the vacuum deposit machine that receives the deposits from the outside location. There are only two Officers that are designated for the pickup of the bond money from each safe. They are the Sergeant and the Corporal. The backup for this process if one is out, is the Under-Sheriff.
2. The envelopes are then opened individually, counted and verified by the Officer making the pickup, with the receipt book that is used for the process. The receipt is initialed by the Officer for each entry that is verified with the pink copy of the Release of Custody Bond Acceptance Form along with the money amount that has been counted.
3. The envelopes and the receipt book are then taken to the Captain to verify the amount in each envelope that has been opened and counted by the Officer that picked up the deposits from the safe. The deposit is then prepared by the Captain. If the Captain is not in to process the deposit, the backup is either the Major and second, the Under-Sheriff. The Bond Accountability Log will be filled in with the date, Receipt #, Amount, Picked Up By, and Received By. The total amount for that day will be logged on the Deposit Ticket and the corresponding receipt numbers will also be written on the ticket. Once the deposit procedure is complete, the Receipt Book is then taken back to the Records Division by the Officer to be used during normal business hours.
4. The deposit is then taken to Fiscal Agent Bank by the Captain. The deposit is to be processed on a **Daily Basis**. Once the deposit is made, the Captain returns with the receipt which is stapled to the copy of the deposit ticket in the deposit book.

V. **SHERIFF'S ADMINISTRATION STAFF**

**D. Bond Disbursements**

1. The pink copies of the Release of Custody Bond Acceptance Forms are given to the Secretary in the Sheriff's Administration Office. The following information from the forms is entered into a spreadsheet as follows: the date on the Release of Custody Bond Acceptance Form, Person Posting Bond, Defendant's Name, Receipt Number, Bond Amount, Court Location, Docket or Warrant Number, check number and date paid. Once the information is complete, the pink copies are filed in numerical order and are kept in the file room at the Sheriff's Administration Office.
2. The Secretary then prepares the checks to be disbursed to each corresponding court that is handling the specific docket number.
  - a) If no docket number is available, then the Secretary must utilize the NM Courts Case Lookup website at <http://www.nmcourts.com/caselookup/search.htm> to research a Defendant and find the corresponding court that is in charge of the case.
  - b) If no docket number or court can be located for a defendant, the Secretary will not issue a disbursement until the proper court contacts

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the Sheriff's office for payment. This will be reflected in the monthly spreadsheet because no checks will be issued for a case that has not yet been assigned a court.

3. Once the checks are processed, the log and the checks are given to the Sheriff for signature on the checks. The Major is the backup if the Sheriff is not available.
4. At this point, the Secretary will make a copy of all disbursement checks and staple them to their corresponding release of custody backup. The copies will be filed by receipt number. Therefore if any release is ever in question, it can be located by the receipt number.
5. The Bond Disbursement checks are hand delivered by a designated Officer to the local courts on Tuesday or Wednesday of each week. Disbursements made to outside courts are mailed out certified to the appropriate court.
  - a) For mailed disbursements, the Secretary will include a Memo with a listing of the docket numbers that correspond to bond disbursement checks. The memo will require that the corresponding court receiving the payments confirm by fax or mail that they have received the disbursements by signing off on the corresponding information.
  - b) The checks that are taken to the Magistrate or District Courts are logged on the Bond Check Log and the person that receives them at the Court marks their initials, dates and logs the time that the checks are received from the Sheriff's Office.
6. At the end of the month, the Secretary will forward the Deposits and Disbursements spreadsheets along with a copy of the Bond Accountability Log for that month to the Accountant II in the Finance Department. These will also be saved to the public folder in the Sheriff's Folder on the Y Drive.

## VI. FINANCE DEPARTMENT

### E. Sheriff's Bond Account Reconciliation

1. The Accounts Receivable staff will reconcile the bank statement for the Sheriff's Bond Account #3099989 at Fiscal Agent Bank.
2. The Secretary of the Sheriff's office will submit a Bond Reconciliation report which includes the above mentioned spreadsheets by the 10<sup>th</sup> of the following month. The Accountant II in Finance will total the amounts noted on the reports for both deposits and disbursements.
3. A spreadsheet which is maintained by the Accounts Receivable Accountant II [h:/Bank Recon Sheriffs Bond/) to reconcile the accounts will perform the following:
  - a) Copy the last month's spreadsheets and set them up for the new month.
  - b) Change the beginning balances at the top of the sheet. The book balance is last month's ending balance. The bank balances will be taken from the bank statements.
  - c) The interest earned and bank fees charged will be changed accordingly.

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- d) The amounts under outstanding deposits will be checked to see if they have cleared the bank. Work with the deposit report submitted by the Sheriff's office and account for all deposits that have cleared the bank. Any new outstanding deposits will be entered on the Bank side. All receipts on the report will be totaled and entered as the total deposits on the book side.
  - e) The checks that have cleared the bank will be cleared off the outstanding check report.
  - f) Review the check reports and reconcile against those that have cleared the bank. Add any outstanding checks to their respective lists, and any additional notes as necessary such as:
    - (1) Checks with different amounts.
    - (2) Checks ordered.
    - (3) NSF fees.
    - (4) Others
  - g) The book amount should tie to the bank amount. If they do not, the errors will be researched and reconciled such as:
    - (1) Errors made on the Bank Reconciliation Reports.
    - (2) Errors made on the Bank Statement.
4. An Adjusting Journal Entry is prepared monthly for the amount of cash in the bank account for that month's activity [H:/Journal Entry Sheriffs Bond/(FY working in) - Bond (latest date)]. The Accountant II will proceed with the following steps:
- h) If an increase in cash occurs, the following adjusting journal entry (AJE) will be processed;
 

Cash	debit entry	
	Bond Deposit	credit entry
  - i) If a decrease in cash occurs, the following adjusting journal entry (AJE) will be processed:
 

Bond Deposit	debit entry	
	Cash	credit entry
  - j) Edit and submit the AJE to the Accounting Oversight Manager for final update. Attach copies of the bank statements and the Bank Reconciliation spreadsheet to the AJE.
  - k) Send copies of bank reconciliation spreadsheet, outstanding check spreadsheet and copies of the deposit/disbursement reports to the Sheriff and Secretary.
  - l) A/R will keep on file the original bank statements, the original Reconciliation report, copies of the spreadsheet, and a copy of the AJE edit.
  - m) The Sheriff's Office will keep a copy of the Bond Reconciliation report and a copy of the Bank Reconciliation spreadsheet.

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