



***WEBER COUNTY SHERIFF'S OFFICE***  
**POLICY AND PROCEDURES**  
**ACCOUNTING SYSTEM**

EFFECTIVE DATE: 10/07/03  
 AMENDS/SUPERCEDES:  
 STANDARD NUMBER: 17.4.1

REVIEW DATE: 08/21/08  
 REVISION DATE: 08/21/08  
 APPROVED: \_\_\_\_\_

Sheriff Signature

### **12.6.1 Purpose**

The purpose of this policy is to describe the process used for monitoring the Sheriff's Office budget through the County's accounting system.

### **12.6.2 Rationale**

The Sheriff's Office must develop a system to track budget expenditures and reconcile this information with the County's accounting system to ensure orderly, accurate, and complete documentation of budget expenditures.

### **12.6.3 Policy**

- A. The Sheriff's Office and each County Office prepares and monitors its own budget utilizing the County's budget accounting system.
- B. The County Clerk-Auditors Office may publish a monthly computer printout to each Office/Bureau which shows the:
  - 1. Authorized yearly budget by line-item of Bureau and/or Office.
  - 2. Monthly expenditure by line and total.
  - 3. Variance by line per month/year-to-date.
  - 4. Year-to-date expenditure by line.
  - 5. Remaining balance by line.