

Charleston County Coroner's Office Policy #23

Title: Fiscal Management

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23.1 POLICY

The Charleston County Coroner's Office manages the fiscal budget in the most cost-effective manner possible while accomplishing the mission of the Office. The Coroner has the authority and responsibility for fiscal management and fiscal matters for the office and must comply with financial requirements established by Charleston County Government and as such, will direct the financial resources of the office. The Coroner is responsible for preparing and submitting the annual budget to the County Council.

23.2 PROCEDURE

The office budget for the next fiscal year is prepared annually. Written recommendations and justification for budget lines, particularly those dealing with requests for additional personnel or new capital item acquisition, will be based on detailed operational and activity analysis which will clearly demonstrate the need. The Coroner, or her designee, is responsible for maintaining accounting records to reflect all office financial transactions per fiscal year. The Coroner, or her designee, will compare periodic budget printouts received from the Finance Department with the official records. Any errors, omissions, or questionable transactions will be brought to the Coroner's attention for resolution.

The office accounting records will initial appropriation for each line item, expenditures, encumbrances, credits, and unencumbered balances.

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23.3 OFFICE FUNDS

All cash funds in the office must be properly collected, safeguarded, and submitted to the Treasurer for deposit into the general fund. In the performance of their duties, all supervisors will monitor office fiscal activities. Such internal monitoring will serve to provide information for determining whether established internal control procedures are being administered effectively and for evaluation of the performance of staff responsibilities for fiscal management functions. Report any discrepancies or suggestions for improvement to the Coroner. An independent audit of the accounts and finances of the county may be conducted as directed. All office funds are open for inspection and audit by such auditors at any time. Office personnel will provide full cooperation and assistance in these matters.

23.4 PURCHASING

Any purchase of office supplies and equipment will comply with the purchasing procedure of the county. The county purchasing procedure provides for small items, emergency purchases, and/or rental of equipment during periods of time of emergency. All supervisors will use discretion and attempt to hold such purchases to the minimum essential for mission accomplishment.

23.5 INVENTORY CONTROL, EQUIPMENT AND ASSETS

The Coroner, or her designee, is responsible for compliance with inventory control procedures and will ensure the following:

1. Proper acquisition of all capital or other major items of equipment on inventory by assignment of control numbers and proper markings.
2. Required inventory verification.
3. Appropriate deletions of items are necessary.
4. Maintenance of complete records of all office property, equipment, and other assets.

23.6 AUTHORITY AND RESPONSIBILITY

At every level within the office, personnel have the authority to make decisions necessary for the effective execution of their responsibilities. Each office employee

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is held fully accountable for the use or lack of use of delegated authority. Any employee, who has any questions concerning his /her delegated authority, should bring such questions to the attention of his/her supervisor, the Chief Deputy Coroner, or the Coroner for prompt resolution. The Coroner is the Chief Executive Officer (CEO) of the office. As such, she has full authority and responsibility for the management, direction, and control of the operation and administration of the office.