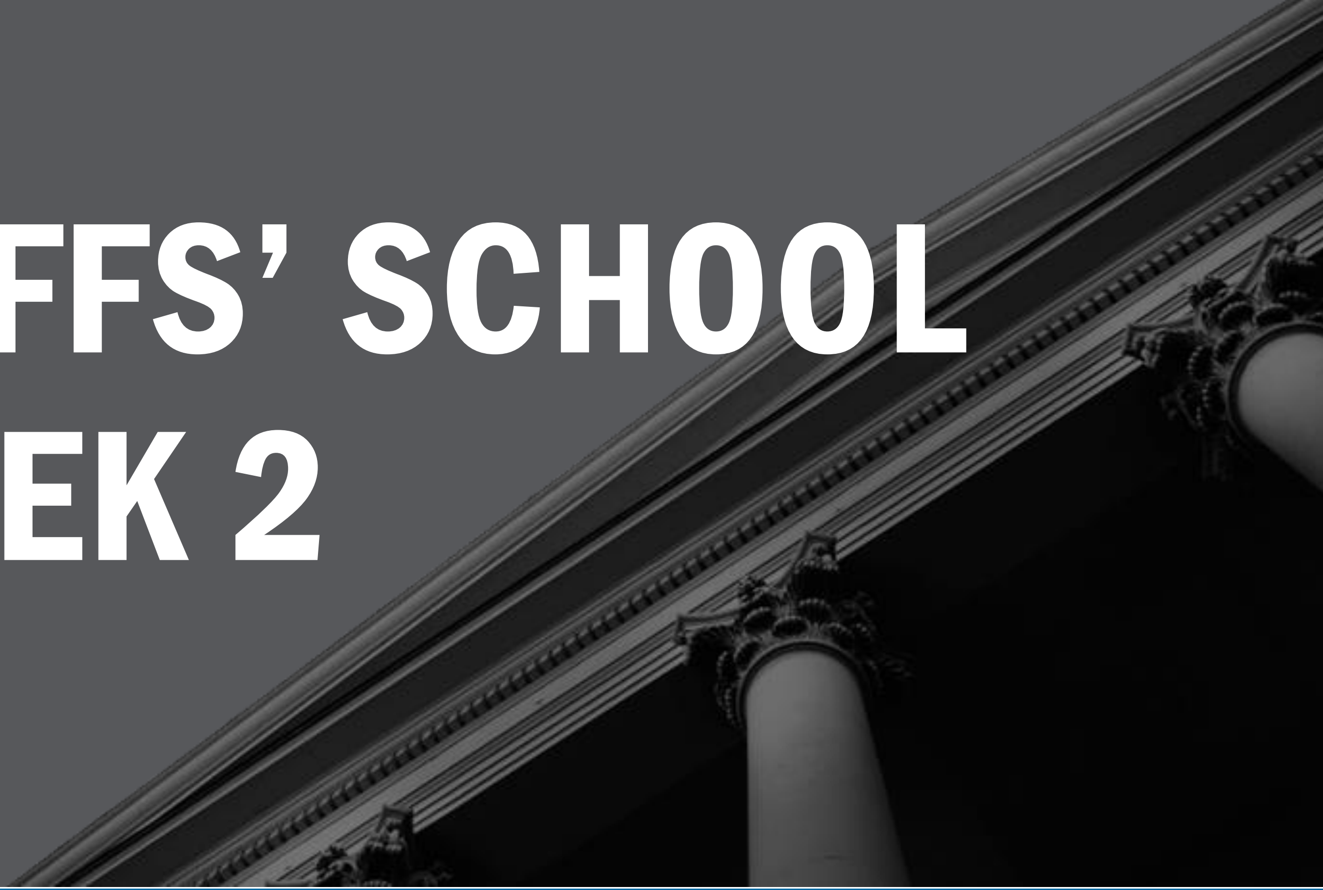
NEW SHERIFFS' SCHOOL
WEEK 2



September 8, 2026

Week 2

AGENDA

Week 1 Review

Grants Management

Purchasing

WEEK 1 REVIEW

BUDGETING REVIEW

- Fiscal Year
- Budget Calendar
- Statement of Expenditures
- Budget Amendments
- MOE
- Restricted Revenues

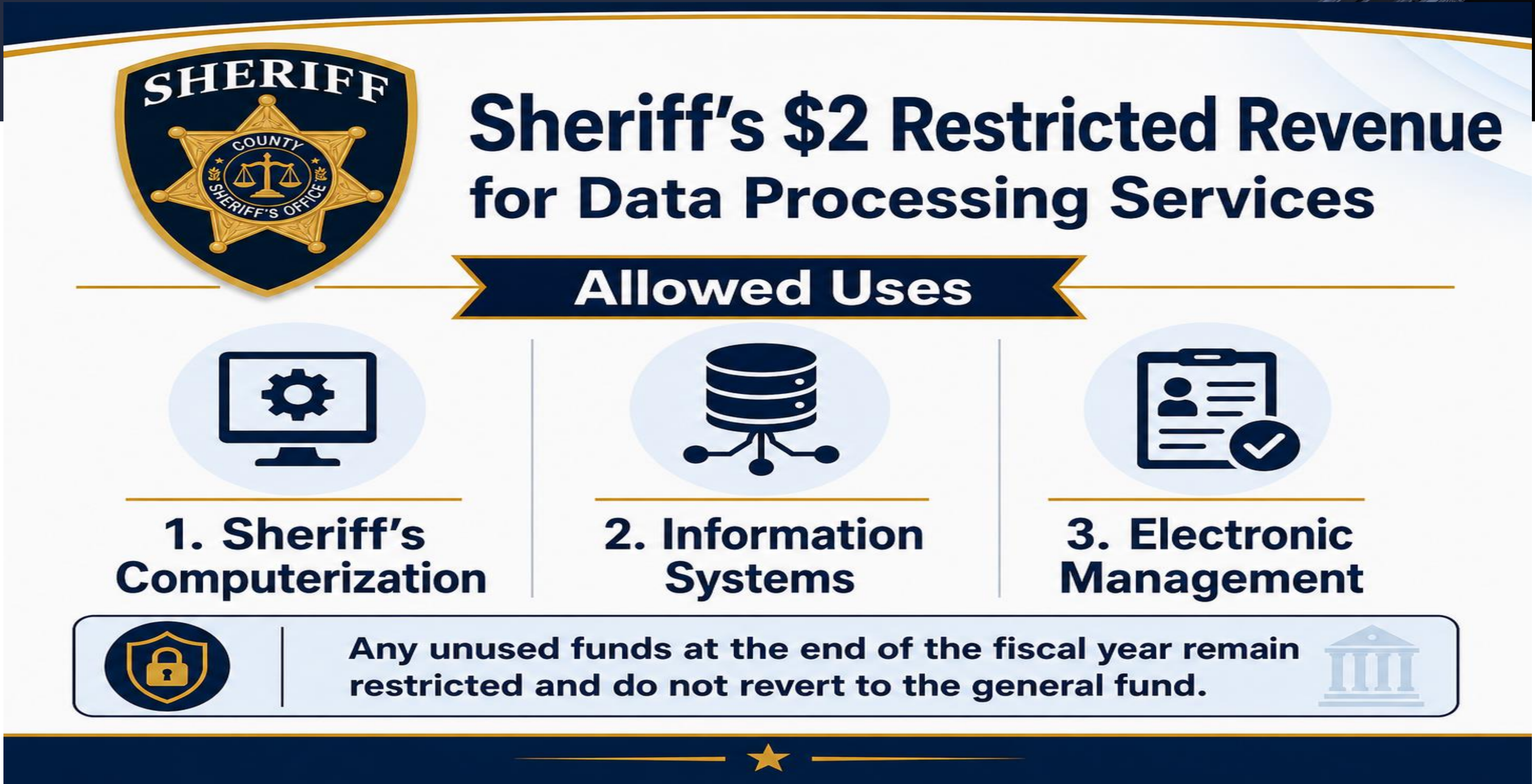
WHAT IS RESTRICTED REVENUE?

Restricted for a specific purpose by statute

Any unused funds at the end of the fiscal year remain restricted and do not roll into the general fund balance

DATA PROCESSING FEES

T.C.A. § 8-21-901



THREE OPTIONAL LITIGATION TAXES

T.C.A. § 67-4-601(b)

$10	$25	$25
SUBSECTION (b)(1)	SUBSECTION (b)(5)	SUBSECTION (b)(6)
Jail or workhouse construction, upgrades, or reconstruction; courthouse renovation; or related debt	Same purposes authorized under subsection (b)(1). AG Opinions	Courthouse security, in addition to the purposes authorized under subsection (b)(1)

CASH HANDLING PROCEDURES

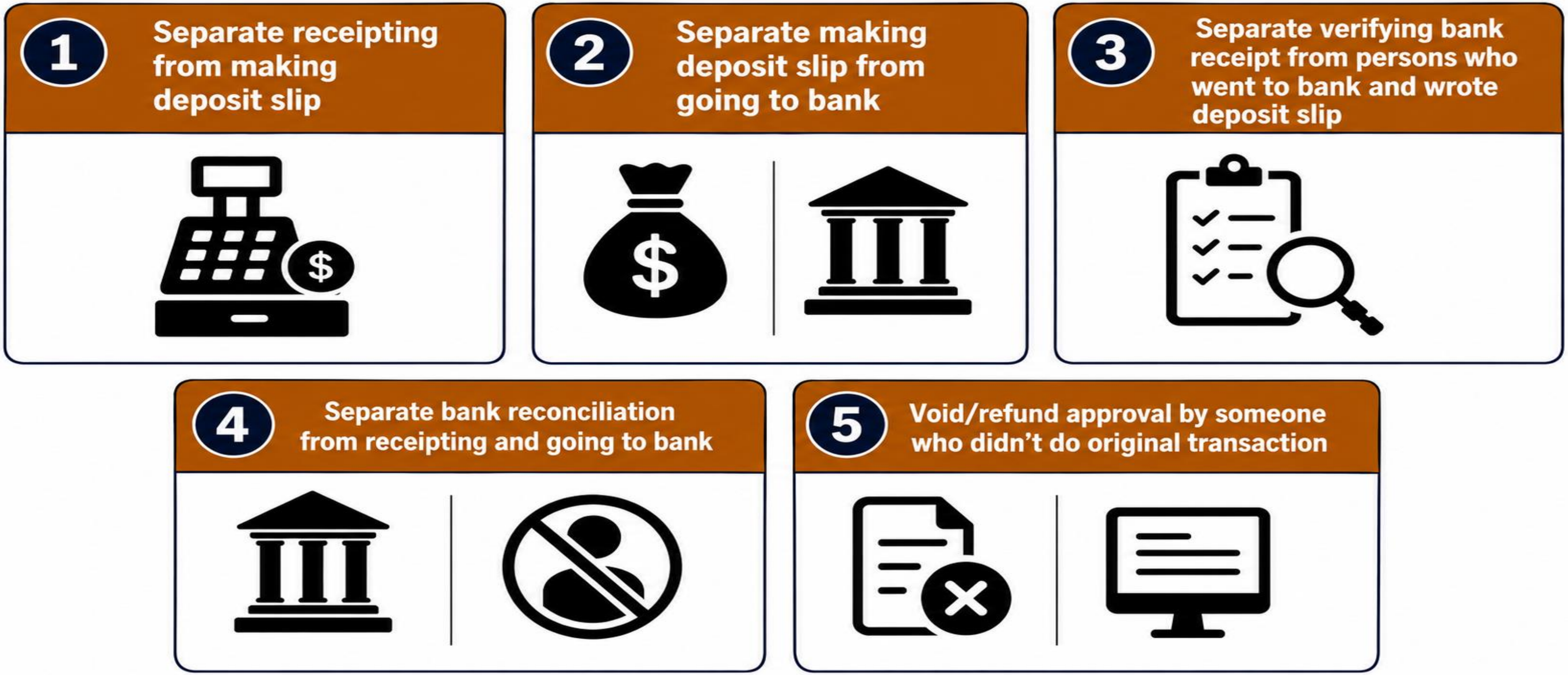
3-DAY DEPOSIT LAW

COMMISSARY

CASH BONDS

CTAS

INTERNAL CONTROLS: SEGREGATION OF DUTIES FOR CASH



INTERNAL CONTROLS: SEGREGATION OF DUTIES FOR PURCHASING

ACTION ITEMS

Locate existing internal controls manual/document	Analyze and determine applicability • Observe office environment • Update procedures as necessary
Familiarize with your accounting software	Daily & monthly reports
CTAS resource examples	E-Li/Public Safety E-Li/County Offices/Sheriff

GRANTS MANAGEMENT

THE “SURPRISE” UTV

GRANTS: HELP OR HEADACHE?

EXPAND SERVICES

FUND CAPITAL AND EQUIPMENT

PILOT NEW PROGRAMS

SUPPORT INNOVATION WITHOUT LONG TERM OBLIGATIONS

WHY DO WE NEED GRANTS MANAGEMENT?

Strong grants management protects resources and delivers results.

- Pre-Award Risks
- Missed Reporting Deadlines
- Noncompliance Risks
- Future Financial Commitments
- Poor Documentation
- Return Grant Funds
- Cash Flow Challenges
- Budget Overruns
- Lost Future Opportunities
- Operational Risks
- Staff Turnover Impacts
- Potential Legal Consequences

WHY DO WE FAIL TO PROPERLY MANAGE GRANTS?

Lack of planning

Lack of communication

Lack of oversight

Lack of centralization

GRANT LIFECYCLE

- Pre-Award
- Acceptance
- Administration
- Post-Grant

PRE-AWARD

Strategic Alignment
Capacity Assessment
Requirements Review
Department Coordination
Budget Development
Procurement Planning
Sustainability Considerations
Application Authorization

ACCEPTANCE

Review Award

Commission Acceptance

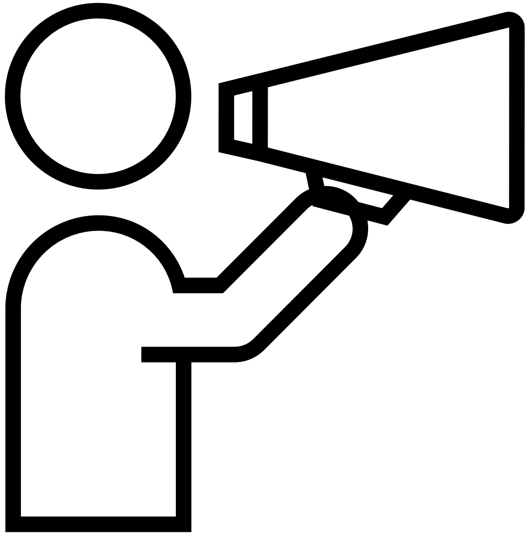
Budget Approval

Accounting Setup

Department Responsibilities

Staff Communication

ADMINISTRATION



Finding A Grant

Application and Approval

Grant Kick Off Meeting

Proper Documentation

Reimbursements

Reporting

ADMINISTRATION: FINANCIAL MANAGEMENT INTERNAL

- ✓ Budget amendment after grant award
- ✓ Unique identifier for each grant in Accounting
- ✓ Follow purchasing and grant procedures for all purchases

Reimbursement cannot be less than the grant award unless it has a matching component.

ADMINISTRATION: FINANCIAL MANAGEMENT EXTERNAL

Maintain a comprehensive list of reporting requirements and a reminder system for meeting the reporting deadlines

Develop a methodology for the preparation and approval process of specialized reports

Understand audit requirements related to grants

Sample Grant Name	Contact Person	Name	**REPORT DATE:**
			Date of Creation
BEGINNING ACCOUNTING FISCAL YEAR GRANT STARTED:		July 1 of fiscal year	
ESTIMATED PROJECT END DATE:		end of grant date	

REVENUE

ORIGINAL GRANT AMOUNT:	$-	MATCH AMOUNT:	N/A
Grant Revenue:	Revenue Account	County funds for match:	N/A

REQUESTED AND RECEIVED

Date	Amount

Expended

Date	Amount
N/A	

TOT. REVENUE $-

REQUESTED BUT NOT RECEIVED

Date	Amount

TOT. REQUESTED $-

TO BE REQUESTED $-

EXPENDITURES

	word description of expenditures, department and items		
Expenditures:	expenditure codes		
ORIGINAL PROJECT ESTIMATE:		$-	Equals sum of grant &
REMAINING PROJECT ESTIMATE:		$-	

EXPENDITURES

Date	Object Code	Vendor	Dollars

TOTAL EXPENDITURES

ANALYSIS

			Revenue
TOTAL REVENUE	$-		Expenses
TOTAL EXPENSES	$-		Prior Yr P.O.
DIFFERENCE	$-		Difference

COMMENTS:

POST-GRANT

Financial Reconciliation

Grant Closeout

Ongoing Obligations

Audit Considerations

KEY TO SUCCESS: COMMUNICATION

WHO?

WHAT?

WHEN?


Break Time!
Coffee break... not a jailbreak.
OUT OF OFFICE FOR A BIT!
FREEDOM (AND SNACKS)
GOOD IDEAS START WITH COFFEE
YOU GOT THIS!

PURCHASING

LEGAL FRAMEWORK

CONTROL

PRICE

OPENNESS

ACCOUNT-
ABILITY

PURCHASING LAWS IN TN

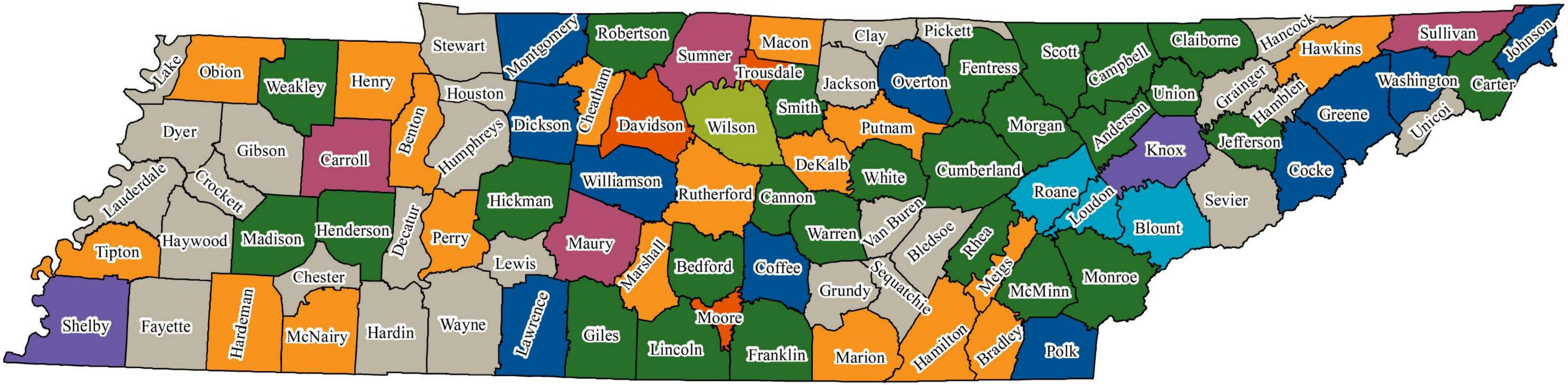
1981/1957 Acts

Charter/Metro

Private Acts

General Law

Tennessee
County Purchasing Laws



- 1957 Law
- 1957 w/ schools
- 1981 Law
- 1981 w/o schools
- 1983 Purchasing Law
- Metro
- Charter
- Centralized by Private Act
- Private Act

POLICIES AND PROCEDURES

- Should be documented
- Communicated to officials, department heads, and employees

PRINCIPLES OF PURCHASING

- Maximization of Competition
- Equal and Fair Competition
- Best Value at the Lowest Price

PURCHASING PROCESS

Need

Requisition

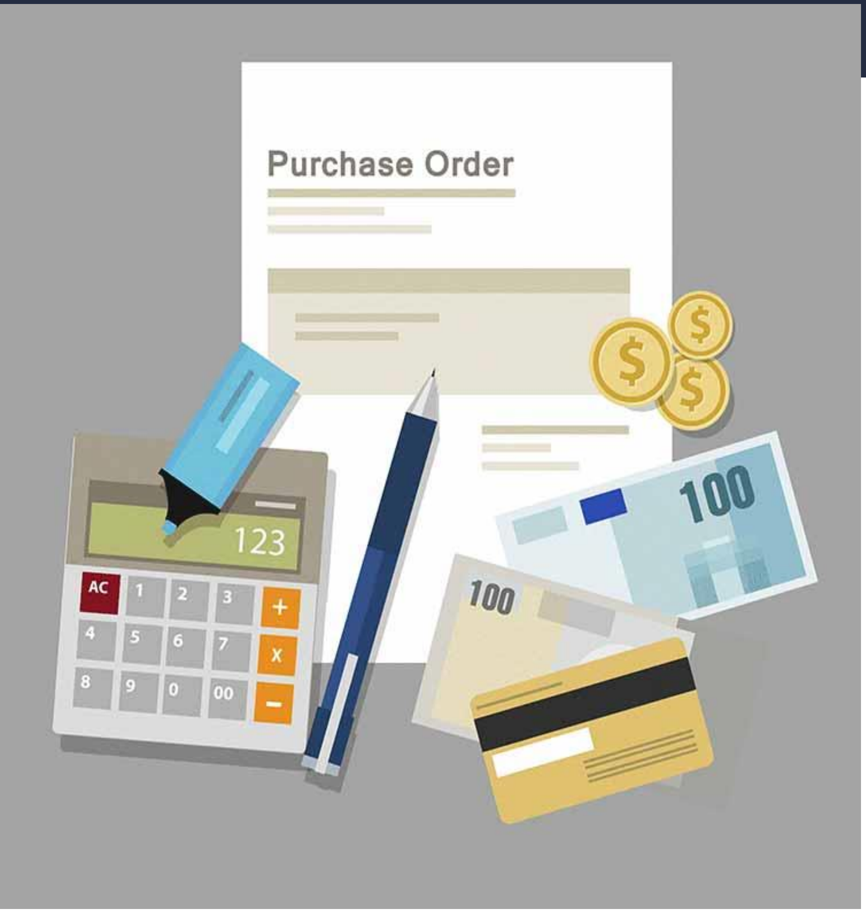
Purchase Order

Receiving Report

REQUISITION

- A formal request to buy goods or services
- Created by the department with a need
- Sent to the purchasing department
- Description of what is needed, when, and where
- Authorization to contact vendors and place orders

THE PURCHASE ORDER



- Written evidence of a contract between county and vendor
- Legal document and must contain all the elements of the contract
- Vendor’s authority to ship and charge for the goods or service

THE RECEIVING REPORT

Confirms delivery of goods or services

Created by the department that receives the items

Lists what was received, including quantity and condition

Compared with the purchase order and invoice

Helps verify that the correct items were delivered

Part of the internal control process for payments

STAGES OF PURCHASING

Planning and Scheduling

Goods and services are delivered timely to meet operational needs.

Source Selection (Purchasing)

Solicitations are issued, offers are made, contracts awarded, and goods and services received.

Contract Administration

Purchase agreement is enforced, goods and services are delivered satisfactorily, and the bills are paid.

PURCHASING METHODS

- Informal Quotations
- Competitive Sealed Bids (ITB/IFBs)
- Competitive Sealed Proposals (RFPs)
- Request for Qualifications (RFQs)

INFORMAL QUOTES

Issued to a minimum number of vendors who then submit quotes (prices)

A "quote" is less formal than a bid and may be verbal

Usually solicited by non-advertised mail, telephone, faxes, or by e-mail for small dollar purchases, as set by the county's policy and procedures

The award is given to the vendor who provides the lowest quote for the specified item

Informal quotes should be fully **documented**

COMPETITIVE SEALED BIDS

- Government issues an invitation to/for bids (ITB, IFB)
- Includes a standard form for vendors to complete their bid
- Awarded to **most responsive bidder** at the lowest cost
- Most **preferred method** for purchases that exceed purchase limit thresholds

COMPETITIVE SEALED PROPOSALS

Above purchase threshold where the specifications cannot be developed so that they are sufficiently able to make a selection solely based on price

Issues a request for proposal (RFP) describing, as best it can, the item to be purchased and invites interested vendors to make proposals

Evaluates proposals according to the criteria described in the RFP

Awarded to the most favorable to the government considering price and the other evaluation criteria

REQUEST FOR QUALIFICATIONS (RFQ)

Used to obtain a statement of qualifications from proposers and are selected on the basis of qualifications for a particular project, rather than solely on price factors

Proposers are asked to submit resumes, certifications, references, previous experience, credentials and other qualifications related to specifications in the RFQ document

Used to select the most qualified individual or firm to provide technical expertise (e.g., architectural, engineering, actuarial, legal or accounting/auditing services, etc.)

Emphasis on the quality of the product(s) and the qualifications of the service providers (proposers)

FORMAL BID THRESHOLDS

Centralized Purchasing Authority

- $50,000
- Full-time purchasing agent
- Three quotes

Non-Centralized Purchasing or Without a Full-time Purchasing Agent

- $25,000
- Three quotes

COOPERATIVE PURCHASING

- Combining of requirements of two or more governmental entities to obtain the benefits of volume purchases and/or reduction in costs.
- Two types:

  Joint-bid

  Piggyback

STATE AND FEDERAL CONTRACTS

- Tennessee Department of General Services, Central Procurement Office (CPO)
- Federal General Services of Administration

IN-STATE PIGGYBACK CONTRACTS

Same terms and conditions

Exclusions

- New Motor Vehicles (Except Special Purpose)
- Transportation Infrastructure Projects

May make purchases on behalf of other local governments

IN-STATE COOPERATIVES

Can….

Participate in

Sponsor

Conduct

Administer

an in-state cooperative purchasing agreement **for procurement of any supplies, services, or construction.**

OUT-OF-STATE COOPERATIVES

May participate in cooperative purchasing with local governments and authorized federal agencies outside this state

Master agreement must be approved by the CLB

OUT-OF-STATE COOPERATIVE AGREEMENTS

MAY PURCHASE

Farm tractors and mowers

Earth moving machinery

Construction machinery

Materials for a municipal utility system

Materials, labor, and services used for maintenance and operation of LEAs or local governments

SHALL NOT PURCHASE

Motor vehicles (except special purpose)

Construction services or materials

Architect/Engineer Services

Fuel, fuel products, or lubricating oils

SOLE SOURCE PURCHASE

- Goods and services are available from only one supplier.
- Written justification and documentation is required.
- The County Purchasing Law of 1983 has a specific exemption.

EMERGENCY PURCHASES

Special procedures may apply

Competitive bidding may be waived

Threat to health, safety, or property

Poor planning does not qualify as an emergency.

PROCUREMENT CARDS / CREDIT CARDS

No Law

Controls are needed

Training and written policy

Management should monitor

USED OR SECONDHAND GOODS

No bidding required

Document item value

* National publication
* Appraised value

Price within 5% range

PURCHASING DRONE(S)

Bans certain tech vendors

Specifically targeting drones

National security concerns

Effective July 1, 2023

PROFESSIONAL SERVICE CONTRACTS

Not be based on competitive solicitations but shall be awarded based on recognized competence and integrity.

Does not prohibit counties from interviewing eligible persons or entities to determine capabilities.

Cost may not be the sole determining factor.

BLIND VENDORS PROGRAM

Priority for operating vending facilities

DHS has right of first refusal

Notify DHS when new facility or existing vending contracts expire or change

DHS selects the blind vendor

Must provide space and utilities at no cost

If DHS declines, then you may contract with a private vendor

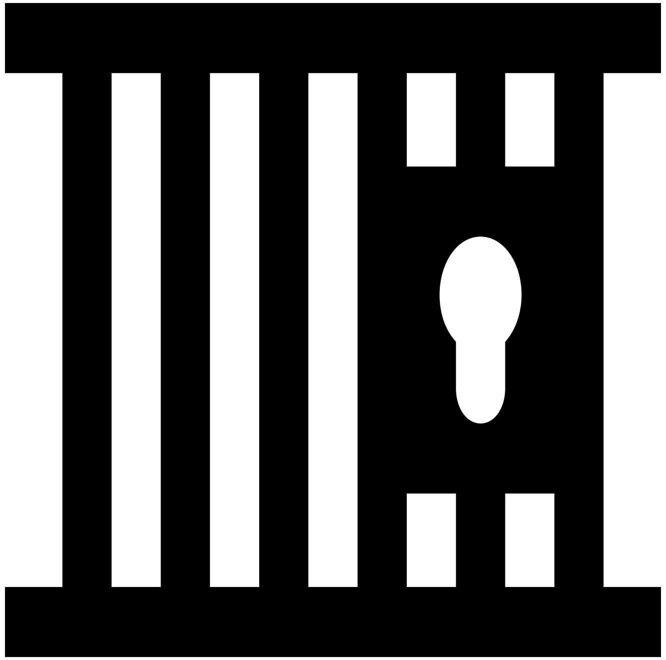
PURCHASES FROM STATE INDUSTRIES
(TENNESSEE REHABILITATIVE INITIATIVE IN CORRECTION (TRICOR))

* Must **buy from TRICOR** when certified products are **available, good quality, and reasonably priced**

* **Annual catalog** of available and certified products

* **Can't avoid TRICOR requirements** by making minor changes to product specifications

* **Intentional violations may result in suspension or removal from office**



CONTRACT MANAGEMENT

Assign Clear Roles and Responsibilities

Who Reviews a Contract?

Who Signs a Contract?

Standardize Contract Terms

Conduct Review of Deliverables & Terms

CTAS: SCROLL DOWN TO QUICK LINKS AND CLICK "SERVICE AREA MAPS"

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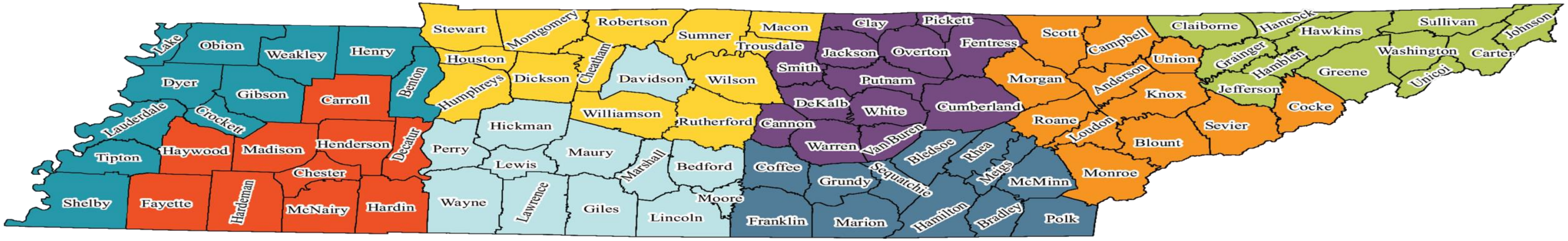

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CTAS