

Title 24 : Municipal And County Government

Chapter 005 : County Officers; Powers And Duties

Subchapter 005 : Sheriffs

(Cite as: 24 V.S.A. § 290)

§ 290. County sheriff's department

(d) Upon the election of a sheriff-elect who is not the incumbent sheriff, ~~an announcement that the incumbent sheriff will not seek re-election, or an announcement that the incumbent sheriff intends to resign, whichever occurs earliest, or upon notice of the resignation of the sheriff,~~ all financial disbursements from the accounts of the department, including the transfer of real or personal property, or other assets, of the department, shall be co-signed by the sheriff and the assistant judges. A report of all financial disbursements or transfers made pursuant to this subsection shall be forwarded by the assistant judges to the Auditor of Accounts within 15 days ~~of the sheriff leaving office. of completion of the out-going sheriff's duties.~~

**Commented [AT1]:** The goal of this section [to establish greater spending controls when a sheriff is leaving office] is undermined if there is a gap between the sheriff communicating the intent to leave office and the subsequent general election. This proposed language is an attempt to close that gap.

**Commented [AT2]:** This proposed change is merely clarifying.

§ 290b. Audits

(a) [Repealed.]

(b) The Auditor of Accounts shall adopt and sheriffs shall comply with a uniform system of accounts, controls, and procedures for the sheriff's department, which accurately reflects the receipt and disbursement of all funds by the department, the sheriff, and all employees of the department. The uniform system shall include:

- (1) requirements for written financial records and books;
- (2) procedures for the recording of all financial transactions and the maintenance of such records;
- (3) procedures to ensure proper documentation to ensure that all disbursement transactions are properly supported, approved, and recorded;
- (4) procedures to ensure that all receipts are properly supported and recorded;
- (5) procedures to ensure that bank receipt and disbursement accounts are reconciled on a timely basis;
- (6) procedures for the preparation of an annual set of financial reports which accurately reflects the financial transactions and condition of the department;
- (7) procedures to ensure that all payments for services performed by the sheriff, deputy sheriffs, or other employees of the department rendered by virtue of their office are made to the sheriff's department;
- (8) procedures and controls which identify revenues received from public entities through appropriations or grants from the federal, State, or local governments from revenues received through contracts with private entities;

~~(9) procedures to notify the Auditor of Accounts and the Department of State's Attorneys and Sheriffs of the establishment and activities of any nonpublic organization of which the sheriff or any employee of the sheriff is a director and which has a mission or purpose of supplementing the efforts of the sheriff's department; and~~

(109) other procedures and requirements as the Auditor of Accounts deems necessary.

(c) The Auditor of Accounts and his or her designee may at any time examine the records, accounts, books, papers, contracts, reports, and other materials of the county sheriff departments as they pertain to the financial transactions, obligations, assets, and receipts of that department. The ~~Auditor or his or her designee shall conduct an audit of the accounts for a sheriff's department whenever the incumbent sheriff leaves office, and the Auditor shall charge the county sheriff department for the any associated costs of the report pursuant to in the same manner described in 32 V.S.A. § 168(b).~~

(d) Annually, each sheriff shall furnish the Auditor of Accounts on forms provided by the Auditor a financial report reflecting the financial transactions and condition of the sheriff's department. The sheriff shall submit a copy of this report to the assistant judges of the county. The assistant judges shall prepare a report reflecting funds disbursed by the county in support of the sheriff's department and forward a copy of their report to the Auditor of Accounts. The Auditor of Accounts shall compile the reports and submit one report to the House and Senate Committees on Judiciary. The provisions of 2 V.S.A. § 20(d) (expiration of required reports) shall not apply to the required report to be made under this subsection.

(e) Biennially, according to a schedule established by the Auditor of Accounts, the Auditor shall retain a public accountant to conduct an audit of the financial systems, controls, and procedures within each department. The public accountant shall prepare a written report detailing the review of the department. A copy of this report shall be forwarded to the sheriff, assistant judges, and the Auditor of Accounts. The Auditor shall charge for the costs of the report pursuant to 32 V.S.A. § 168(b). (Amended 1991, No. 257 (Adj. Sess.), § 3, eff. July 1, 1993; 1993, No. 60, § 55a; 2011, No. 139 (Adj. Sess.), § 18, eff. May 14, 2012; 2015, No. 131 (Adj. Sess.), § 5; 2019, No. 154 (Adj. Sess.), § E.130.1, eff. Oct. 2, 2020.)

**Commented [AT3]:** The addition of this language responds to a scenario that arose in Addison County in recent years. The sheriff created a nonprofit entity called Addison County Community Support which the sheriff described as having functions similar to a sheriff's department. The nonprofit shared an address and phone number with the sheriff's department. This provision would provide greater transparency concerning the use of taxpayer funds, and serve to flag potential or actual conflicts of interest.

**Commented [AT4]:** The first sentence in section (c) grants the SAO authority to access all sheriff records at any time. The second sentence, in practice, has required the SAO to complete a six-month financial audit whenever an incumbent sheriff leaves office for any reason. That audit is completed some months after the sheriff has left. The proposed change grants the SAO flexibility re: performing the six-month audit, which may not always be a good use of resources in light of the regular sheriff auditing schedule. The flexibility would also allow us to do a limited audit sooner than the departure of the sheriff if there are concerns of improper use of funds.