

# GENERAL ORDER

## PORT WASHINGTON POLICE DEPARTMENT

SUBJECT:	<b>FISCAL MANAGEMENT/AGENCY OWNED PROPERTY</b>	NUMBER:	1.5.1
		ISSUED:	5/1/09
SCOPE:	All Police Personnel	EFFECTIVE:	5/1/09
DISTRIBUTION:	General Orders Manual	<input checked="" type="checkbox"/> RESCINDS	7.1, A-4-81
		AMENDS	
REFERENCE:		WILEAG STANDARDS: 1.5.1, 1.5.2, 1.5.3, 1.5.4, 1.5.5	

INDEX AS:     Accounting System  
                   Audits  
                   Cash Handling Procedures  
                   Fiscal Management  
                   Inventory Control  
                   Purchasing Procedures

PURPOSE:     The purpose of this Order is to establish guidelines relating to Departmental accounting and fiscal control procedures.

This Order consists of the following numbered sections:

- I.    POLICY
- II.   ACCOUNTING SYSTEM
- III.   AUDITS
- IV.   CASH
- V.    INVENTORY CONTROL
- VI.   PURCHASING

I.    POLICY

- A.   It is the policy of the Port Washington Police Department that all of the department's fiscal activity be conducted in a responsible, efficient, and effective manner. The Chief of Police has overall authority and responsibility for the fiscal management of the department.

## II. ACCOUNTING SYSTEM

- A. The City of Port Washington Finance Department records and documents the flow of expenditures of all fiscal activity that affects the department's budget.
- B. The finance department prepares monthly statements which include the following information:
  - 1. Initial appropriation for each account;
  - 2. Balances at the commencement of the monthly period;
  - 3. Expenditures and encumbrances made year to date; and
  - 4. The unencumbered balance.
- C. Detail account listings from the finance department are reviewed and analyzed in comparison with unofficial department records. The Chief of Police or the Chief's Designee shall investigate any discrepancies.

## III. AUDITS

- A. The fiscal activities of the department shall be audited on an annual basis during the course of the annual audit of the City's fiscal activities.

## IV. CASH HANDLING PROCEDURES

- A. Cash receipts:
  - 1. Cash received in payment of Bicycle Licenses shall be attached to the bike license and sent with the bike license application to city hall.
  - 2. Cash (or checks) received in payment of Parking Tickets shall be attached to the parking ticket and placed in the locked petty cash drawer. A copy of the parking ticket shall be faxed to the City Treasurer the next working day. The parking tickets and payments shall be delivered to the City Treasurer immediately after the fax is sent. A copy of the Parking Ticket marked "Paid" shall be made if a receipt is requested.
  - 3. Cash (or checks) received for a Parking Permit will be placed in the appropriate envelope and logged or recorded on the Parking Permit log. A copy of the Parking Permit log and the payments received will be delivered to the City Treasurer the morning of the next business day.

4. Cash (or checks) received for photocopy fees shall be placed in the petty cash drawer and logged in the brown book. When more than \$150 is in the petty cash drawer, the excess will be forwarded on the morning of the next business day, to the City Treasurer, who will mark it as "Miscellaneous Revenue – Police Dept."
  5. Cash (or checks) received for Registration Renewals shall be placed in an envelope marked with a pink label for the City Treasurer and placed in the petty cash drawer. The check/cash will be delivered to City Treasurer the next business day morning. A receipt will be written: original to the payer, yellow to be placed in the envelope for City Treasurer.
  6. Cash (or money orders) received for Mid-Moraine Municipal Court Warrants shall be placed in an envelope with the yellow copy of the receipt stapled to the top of the envelope, and put in the locked deposit box attached to the underside of the counter at the front window. The white receipt should be given to the payer and the pink copy should remain in the receipt book. If the cash is received for a warrant from another jurisdiction, a log entry should be made for the Administrative Assistant so that a check can be requested from city hall and sent to the jurisdiction in question.
  7. Access to the petty cash drawer and locked drawer by the safe shall be limited to Records personnel and the Administrative Assistant. The warrant box shall be accessed only by the Court Clerk and the Administrative Assistant.
  8. Checks or money orders to Registration Fee Trust for purchase of temporary plates will be sent to the DMV along with the MV1 form and title. A receipt will be written indicating the amount being paid to Registration Fee Trust and also the \$5 fee (cash, money order, or check) which is paid to Port Washington Police Department (to be placed in petty cash drawer).
- B. The Records Clerk will be responsible for balancing the cash drawer during his/her shift.
- C. Department personnel may receive cash bond for payment of the following:
1. Traffic or municipal citation bonds accepted prior to the court date listed on the citation and issued by the Port Washington Police Department (ONLY if instructed by a supervisor to do so due to the defendant being from out-of-state).
  2. Bonds for warrants issued by the Port Washington Police Department or another law enforcement agency (see IV.A.6 above).

- D. Petty cash drawer kept by the Administrative Assistant will be disbursed when a receipt is submitted to the Administrative Assistant. The Administrative Assistant will reconcile the petty cash fund monthly. A voucher will be written for each account and the receipts will be attached behind the appropriate voucher. The voucher will indicate the date, reason for the expense, the budget account number to be charged, and the amount. The vouchers along with the receipts will be forwarded to the City Treasurer for replenishment of the petty cash drawer.

## V. INVENTORY CONTROL

- A. The Police Captain shall be responsible for conducting an annual inventory of high priority department equipment and property. The inventory shall be concluded by the end of each calendar year. The inventory will include:
  - 1. Department equipment and property in general use by the agency, including:
    - a) Vehicles
    - b) Rifles
    - c) Shotguns
    - d) MDC (Mobile Data Computers)
    - e) AED (Automated External Defibrillators)
    - f) Digital Cameras
    - g) Preliminary Breath Testers (PBT's)
  - 2. Department equipment issued to and used by individuals:
    - a) Firearm
    - b) Handcuffs
    - c) Flashlight
    - d) Portable Radio
    - e) Chemical Spray
- B. Department records shall be maintained for assigned department property whether for short or long term duration.
- C. Each employee of the department shall be responsible for all property issued and assigned.
- D. Any lost, damaged or stolen property must be reported to a ranking officer as soon as practical.

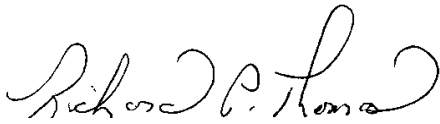
## VI. PURCHASING PROCEDURES

- A. For all purchases over \$5000.00, approval from the PFC must be obtained.
- B. For all purchases under \$5000.00, the following procedures shall be followed.

1. The Chief of Police or the Chief's designee shall be authorized to purchase supplies and equipment for the department.
2. If a purchase is for equipment totaling more than \$1,000, the purchaser must request that the Administrative Assistant complete a purchase order. The purchase order must be approved and signed by the City Administrator or City Treasurer prior to placing the order.
3. The white copy of the purchase order shall be given to the vendor, the yellow copy to the Administrative Assistant, and the pink copy should be forwarded to the City Administrator's Administrative Assistant.
4. Upon receipt of the order, the recipient shall review the order for accuracy. If the order is complete the recipient shall forward the packing slip to the Administrative Assistant.
5. Upon receipt of the invoice, the Administrative Assistant shall confirm accuracy with the purchase order (if applicable) and packing slip, indicate the date, vendor number, account number, and items purchased on the invoice, give the invoice to the Chief of Police for approval, and forward the invoice to the finance department for payment.
6. Emergency purchases shall not require prior approval.

**APPROVED:**

**DATE:**



4/13/10

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Chief Richard P. Thomas

Revised 4/13/10