Rockville City Police Department
GENERAL ORDER

Subject **FISCAL MANAGEMENT**		**Procedure** **G.O. # 5 - 12**
Authorizing Signature	**Effective** **02-26-10**	**Total Pages** **7**

I. PURPOSE

The purpose of this General Order is to provide guidelines for the proper administrative handling of all fiscal matters of the police department.

II. POLICY

The City Manager has delegated to the Chief of Police the authority and responsibility for fiscal management and fiscal matters for the Rockville City Police. The Chief must comply with the financial requirements established by the Director of Finance.

III. PROCEDURES

A. Responsibilities

1. The Chief of Police will be personally involved in departmental financial management.

2. The Administrative Services Bureau Commander is responsible for a variety of administrative, budgetary and personnel actions of a financial nature.

3. The Administrative Services Bureau Commander has specific responsibilities in areas of accounting, acquisition, receipt, storage, and issue of departmental property and equipment. He shall also ensure that all agency property is in a state of operational readiness.

B. Annual Budget

1. Annually, beginning in November, the budget for the next fiscal year is prepared. The Bureau Commanders will actively participate in the development of budget lines, and provide documents and instructions as to budget line development and justification.

2. Written recommendations and justifications for budget lines, particularly those dealing with requests for additional personnel or major new capital item acquisition, will be based on detailed operational and activity analysis which will clearly show need, operational capability to be enhanced, etc. These recommendations will become part of the budget backup information.

C. Accounting

1. The Administrative Services Bureau is responsible for maintaining a ledger account book reflecting all departmental financial transactions on a fiscal year basis.

2. The Department's accounting system is compatible with the central accounting system of the City of Rockville to ensure an orderly, accurate, and complete documentation of the flow of funds.

3. The Administrative Services Bureau will compare monthly budget printouts received from the Director of Finance, with the Department's files for any errors, omissions, or unexplainable transactions.

4. The Departmental account book will include the following information concerning each budget line:

   a. Initial appropriation for each line

   b. Balances at the commencement of the monthly period

   c. Expenditures, encumbrances, credits

   d. Unencumbered balances

D. Position Status Control

1. As part of the annual budget process, the number, type, and grades of positions are established for the Department.

2. All persons on the Department payroll must be legally employed and filling positions according to budget authorization.

3. The Administrative Services Bureau Commander will monitor wage expenditures for all employees, and will advise the Chief of Police of any problems.

4. The Administrative Services Bureau Commander will submit employee action papers to the Personnel Office on any change in employee status and ensure proper position accounting.

IV. <u>DEPARTMENTAL FUNDS</u>

All cash funds in the Department will be properly collected, safeguarded, and disbursed. All cash received will be entered into the cash register and included on the daily deposit.

A. Petty Cash

This Department does not maintain a petty cash fund. However, the City Finance Department maintains a petty cash fund. The Administrative Services Bureau is responsible for the administration of the petty cash requests. The Police Equipment And Budget Coordinator is responsible for processing the petty cash requests.

1. The Department requires at least two levels of approval for the disbursement of petty cash.
   a. The officer/employee must complete the Department's "Clothing-Equipment-Supply Request Form" for reimbursement of petty cash and attach the appropriate receipt(s). The request form is forwarded to the Bureau Commander for review, and signatory approval if deemed appropriate.

   b. The request form is forwarded to the Police Equipment And Budget Coordinator who prepares a petty cash receipt, attaches the request form and receipts together and forwards to the Chief of Police. The Chief of Police or the Administrative Services Bureau Commander must approve all final approvals for petty cash disbursements in writing.

2. These requests shall not exceed $25.00

3. The approved petty cash disbursement form is given to the employee to be taken to the City of Rockville cashier for reimbursement of expenses incurred.

4. All transactions will be properly accounted for in the departmental ledger account book.

5. Written evidence of expenditures will be turned in to the City Cashier showing allocation of expenditures to specific departmental budget lines.

B. Cash as evidence or found property

All cash taken as evidence or funds turned in to the Department will be properly accounted for and disposed of according to General Order # 4-17.

C. Parking Ticket Funds

Violators must pay parking fines at the Police Department either in person or via the United States Mail.

D. Permit Parking Passes

All applications for permit parking passes must be accompanied by the appropriate fees, which are established by a resolution by the Mayor and Council. The Records Secretary collects these fees.

E. Dog Licenses

All applications for a dog license must be accompanied by the appropriate fees, which are established by a resolution by the Mayor and Council. The Neighborhood Services Secretary collects these fees.

F. Municipal Citations

All municipal citation fines are paid at the City Cashier's Office either in person or via the United States Mail to the finance department.

G. Sale of copies of Reports

The Records Secretary during normal office hours may sell copies of departmental reports, as authorized by law, and collect money from public purchases.

H. Daily Deposit

The Records Secretary prepares a deposit each day that money is collected in the NSO / Records Office. This deposit is then taken to the City Cashier's Office.

V. <u>INVESTIGATIVE FUNDS</u>

A. The Department allocates special funds to Criminal Intelligence for expenses incurred pursuant to:

1. Informant operations.

2. Drug buys.

3. Liquor law violation investigation.

4. Gambling law violation investigation.

5. Vice investigations.

6. The use of "flash money".

7. The use of "props".

8. Other investigations for which formal Department purchases and expense procedures cannot be followed.

B. Disbursement of special funds is subject to fiscal controls including proper receipts and records. The Special Operations Bureau Commander shall be responsible and accountable for the disbursement of all special funds and shall ensure that the following conditions are met:

1. Monies are being expended to accomplish a legitimate police purpose.

2. A record and receipt of each expense are obtained and filed.

3. The Chief of Police must approve any payments in excess of $ 500.00.

4. The Administrative Services Bureau Commander will perform a quarterly audit.

5. A financial statement of special funds is prepared and submitted biannually to the Chief of Police.

C. The Chief of Police retains the right and authority to make unannounced audits of the special funds to ensure:

1. Adherence to the procedures set forth in this General Order is observed

2. Proper fiscal control measures are being followed

VI. <u>MONITORING OF DEPARTMENTAL NON-CASH FISCAL ACTIVITIES</u>

A. All supervisors will, in the performance of their duties, monitor Department fiscal activities. Such internal monitoring serves to provide pertinent information for determining whether established internal control procedures are being administered effectively. It also provides information for the evaluation of the staff responsible for fiscal management functions. Any discrepancies or suggestions for improvement shall be reported to the Chief of Police.

B. The Police Equipment And Budget Coordinator is responsible for daily bookkeeping and accountability of all Department expenditures. A monthly reconciliation sheet is prepared by the Police Equipment And Budget Coordinator and provided to the Chief of Police and Administrative Services Bureau Commander for review.

VII. <u>INDEPENDENT AUDIT OF DEPARTMENTAL FISCAL ACTIVITIES</u>

A. An independent audit is conducted annually of the accounts and finances of the City of Rockville. All Police Department funds are open for inspection and audit, by such auditors at any time, and the fullest cooperation and department personnel will provide assistance.

B. The City of Rockville Finance Department will conduct a quarterly audit of the cash funds received by the NSO / Records office.

VIII. <u>PURCHASING EQUIPMENT AND SUPPLIES</u>

A. Requisition and purchase of departmental equipment and supplies

All purchasing of Department supplies and equipment will comply with the Rockville City code. The Police Equipment And Budget Coordinator will cooperate with, and help the Purchasing Department in the development of specifications for items requiring standardized purchases, bidding procedures, and criteria for selection of vendors and bidders.

B. Supplemental or emergency appropriation and fund transfer

The City has provisions to deal with fiscal circumstances, which could not have been anticipated by prior fiscal planning. The Department must request that funds be transferred from a designated account to the account where the money is needed. This is accomplished by completing the Budget Department's Appropriation Transfer Request form. It is forwarded to the Budget Department for processing. Any transfer over $1,000.00 will be reviewed by the City Manager.

C. Emergency purchasing or rental agreements for equipment

When emergencies arise involving any circumstances that could not have been anticipated by prior fiscal planning, the Chief of Police must request additional funding from the City Manager's Office, which may, in turn, seek Mayor and Council approval and authorization.

IX. <u>INVENTORY CONTROL OF PROPERTY, EQUIPMENT AND OTHER ASSETS</u>

A. The Administrative Services Bureau is responsible for compliance with City of Rockville inventory control procedures and will ensure:

1. Proper accession of all capital or other major items of equipment on departmental inventory and assignment of proper markings.

2. Annual inventory verification is performed when notified by the City's Controller.

3. Appropriate deletion of items properly authorized for disposal and then deletion from inventory.

4. Proper issue of individual clothing and equipment to employees, maintaining an individual account and responsibility therefor.

5. Proper reporting of and disposition of damaged, excess and surplus property.

6. Maintenance of complete records for all Department property, equipment and other assets.
7. Reporting of any discrepancies, problems, or needed equipment parts to the Chief of Police.

B. The Department firearms' instructor(s) is responsible for:

1. Storage and control of all weapons and ammunition retained in the armory.

2. Issuance of weapons to employees or members, including maintenance, inspection and test-fire before issue.

3. Periodic weapons maintenance and semi-annual inspection of all issued handguns and Department shotguns.

4. Reporting of any discrepancies, problems, or the necessity to purchase any equipment or parts shall be reported to the Chief of Police.