


**AURORA POLICE DEPARTMENT  
DIRECTIVES MANUAL**

<b>08.49</b>	<b>Title: Donation Accounting Procedures</b>		<b>Duty Honor Integrity</b>
	Approved By: Vanessa Wilson, Chief of Police		
	Effective: 10/06/2020	Revised:	
	Associated Policy:		
	References:		
Review: Business Services Manager			Page 1 of 3

8.49 DONATION ACCOUNTING PROCEDURES – PURPOSE

From time to time, Aurora Police Department employees are permitted to participate in donating money or items of value to various internal and external causes. This Directive sets forth formal procedures to ensure consistency in handling donations including requiring that adequate controls are in place to safeguard the donated funds or items.

8.49.1 Definitions

Monetary donations - include cash, checks, gift cards or similar cash value items.

8.49.2 Procedure

A. Approval of accepting donations

When employees or outside entities want to solicit donations from department employees, the employee or outside person/entity should submit a written request to either that employee's command officer or, if an outside person/entity, from the Chief or Deputy Chief.

Additionally, when a department employee has been asked or wishes to manage incoming monetary donations from internal or external sources, a command officer must first approve the proposed fund-raising/donation event(s). The command officer from the involved employee's chain of command is the most appropriate approving official. However, any command officer is authorized to assess the situation and approve or decline the employee's request should there be a complication, absent command officer or other delay in the affected chain of command.

Approval from the command officer(s) must include not only approval to solicit monetary donations from department employees but also approval of the plan for

collection and management of the monetary donations. It is possible that two or more command officers may be involved in the approval.

Elements to be considered by the command officer(s) for approval include but are not limited to:

- a) veracity or criminal associations of an external donating or recipient entity,
- b) questionable sources of external donations,
- c) ability to manage the donations,
- d) nexus to the department and its employees, etc.

Considerations for approval of monetary donation requests may include:

- a) long-term illnesses or injuries,
- b) economic crisis such as furloughs,
- c) catastrophic situations for a family or organization such as fire, weather-related damage or injury etc.

The recipient of the monetary donations may include but is not limited to:

- a) fellow department or city employees and their families,
- b) external people or organizations who may wish to create fund-raising/donation-related events for employees, or
- c) external partners with appropriate needs. For external partners, there should be a nexus to the department and its employees.

## B. Accounting

If solicitation of monetary donations is approved, the employee(s) managing the solicitation and collection must adhere to the following accounting procedures for each donation cause or event:

1. Receipts will be issued for each donation to the donor.
2. Triplicate accounting book(s) will be utilized for monetary donations of cash, checks, gift cards or similar cash value items. This allows for immediate receipts to be issued for (1) the donor, (2) employee logging the transaction and (3) one receipt remains in the receipt book.
3. If the donation is a check made out to the Aurora Police Department, it should be restrictively endorsed (stamp or write "for deposit only" on back of the check) and deposited into a city bank account.
4. To reduce the risk of loss or misappropriation of monetary donations, duties of those handling the donation(s) will be segregated as follows:
  - a. Each distinct donation event or cause must receive approval as defined in this directive.
  - b. Those who collect the donation(s) will not be involved in maintaining the collected donation(s) or any electronic logs used for donation record keeping (such as an Excel spreadsheet).
  - c. Those who reconcile the logs with receipts should not be involved in

collecting receipts. The reconciliation will be performed by a supervisor or higher who is not involved in receiving donation(s).

C. Storage

Monetary donations will be stored in a secured area with limited access. Accessing stored monetary donations will be documented and witnessed by at least one additional employee.

D. Disbursement

Monetary donation distribution/disbursements will be conducted by at least two individuals and will be documented in the accounting book for the event. A receipt will be generated; a copy to go to the recipient(s), a copy to the employees conducting disbursement(s), and a copy left in the book. A supervisor or above designated at the time of approval by the command officer, will oversee this process and ensure the proper procedures have been adhered to

E. Closing Out

Once the event has been completed, the supervisor will close-out the event in the accounting book. The approving command officer will approve the final close-out.

The records will be kept by the unit/section/b /district that managed the funds for 7 years from the date the books were closed. After 7 years the books may be shredded.