

	BRIDGEPORT POLICE DEPARTMENT POLICY AND PROCEDURE GENERAL ORDER	Distribution	General Order Number
		ALL PERSONNEL	2.10
		Original Issue Date	Reissue/Effective Date
		12/19/17	10/27/22
Order Title: FISCAL MANAGEMENT		Accreditation Standard:	Section
		POSTC: 1.10.6; 2.4.1; 2.4.5; 2.4.6; 2.4.7; 3.3.14; 3.3.15; 3.3.16	2
		Section Title ORGANIZATION AND MANAGEMENT	
Rescinds:		Rebeca Garcia, Chief of Police	

This General Order is for departmental use only and does not apply in any criminal or civil proceeding. This General Order should not be construed as creation of a higher legal standard of safety or care in an evidentiary sense with respect to third party claims. Violations of this General Order will only form the basis for departmental administrative sanctions. Violations of law will form the basis for civil and criminal sanctions in a recognized judicial setting

I. PURPOSE

The purpose of this General Order is to establish guidelines for the fiscal management of the Bridgeport Police Department.

II. POLICY

It is the policy of the Bridgeport Police Department to handle all financial transactions of the department responsibly and within the guidelines of the City of Bridgeport Charter and Ordinances. The Chief of Police, interacting with the City Finance Department, is responsible for the overall fiscal management of the Police Department. Cash receipt procedures for all General Fund and other Fund deposits will comply with the Finance Department's "Cash Receipt Procedures" specified in **Appendix A**.

III. PROCEDURES

A. Command responsibility

1. The Chief of Police will have the responsibility and authority for the overall fiscal management of the Police Department.
2. The Chief will be responsible for supervising and approving final budget recommendations. The responsibility for coordinating the budget, however, is assigned to the Professional Standards Division.

3. The Chief or his designee(s) will have the authority to approve requisitions and to sign purchase orders.

B. Command Level participation

1. Each Division Commander will participate in the budget process.
2. During the month of December of each calendar year, the Division Commanders will be responsible for submitting, in writing, budgetary requests and recommendations for the upcoming fiscal year.
3. Once finalized, the completed budget request shall be submitted to the Finance Department, and then in turn sent to the Mayor, the Board of Finance and the Representative City Meeting, who shall approve the budget as part of the overall City budget.

C. Department Accounting System

1. The Deputy Chief assigned as Executive Officer, or designee, will monitor the Department's accounting system.
2. The system includes:
 - a. Initial appropriation for each account (Budget)
 - b. Current Balances (Budget)
 - c. Expenditures and encumbrances made during the period (quarterly and budget)
 - d. Unencumbered balance.

D. Supplemental or Emergency appropriations

1. Procedures for supplemental or emergency appropriations will be as follows:
 - a. The request will be submitted to the Chief's Office.

E. Position Control

1. The Chief of Police, through the Director of Civil Service, will be responsible for ensuring that positions authorized in the annual budget are not exceeded, that persons on the payroll are legally authorized, and that positions are maintained in accordance with budget authorizations. In order to assure that the agency maintains authorized personnel levels, the system will include:
 - a. The number and type of each position authorized in the agency's budget;
 - b. Location of each authorized position within the agency's

- organizational structure; and
- c. Position status information, whether filled or vacant, for each authorized position in the agency.

F. Cash management

1. There are presently eleven (11) cash funds maintained within the Police Department:
 - a. Petty Cash
 - b. Parking Violations
 - c. Residential Alarm Administrator
 - d. Permits and Vending
 - e. Cash payments or checks received in Records for finger prints, parking tickets, permits, accident video footage and copies of reports
 - f. Seized property
 - g. Narcotics Buy Money
 - h. Federal Task Forces
 - i. Towing fines and accident redeemed
 - j. Detective Bureau Cash Fund
 - k. Animal Shelter Donations
 - l. Animal Shelter Adoptions
2. All cash accounts will be supported by a ledger accounting system that includes the following information:
 - a. Initial balance, credits (cash income received), debit (cash disbursed), and the balance on hand;
 - b. Receipts or documentation for cash received;
 - c. Documentation or invoices for any cash expenditures; and
 - d. Quarterly accounting of all cash accounts to include the starting and ending balances.

G. Handling Cash Payments

1. Cash received by the Records and Permits Units will be maintained in a cash register and a receipt will be given where practical. Cash or checks are received by Records and Permits for the following:
 - a. **Copies of reports or accidents** – Money placed in a cash register in records. At the end of the day, the money is secured in a safe in records and the records office is locked.
 - b. **Pistol Permits** – Payment for the Temporary State Pistol Permit is taken at the time of application, and the check is stapled to the application folder until the permit is approved or denied. The check is

sent to the Finance Department for deposit into the appropriate account.

- c. On a daily basis (or as needed), a receipt form will be submitted to Finance with all cash and checks collected. This form will be acknowledged by Finance personnel and a copy returned to Records.

H. Parking Tickets

1. All parking ticket payments will be accepted at the Parking window during normal business hours. After hours payments will be placed in the lock box in the lobby. All parking tickets paid by mail sent to the Police Department will be handled by a Parking Enforcement Clerk.
2. A Parking Enforcement Clerk will remove tickets and payments from the lobby lock box each business day. Deposits will be forwarded to the Finance Department by the Police Department for deposit to the appropriate account. A receipt form received with each deposit will be acknowledged by Finance personnel and a copy returned to Police Records.

I. Petty Cash

1. The Executive Officer will maintain a cash fund (cash and receipts).
2. All payments from this fund will be recorded by the Executive Officer or Chief's Designee, signed for by the requester and retained..

J. Seized property

1. Any cash received into evidence will be deposited into a dedicated City of Bridgeport Police Property/Evidence account.
2. The Property Room Sergeant or Chief's Designee are responsible for making any deposits of cash evidence the Bridgeport Police Department deposits directly into the account.
3. All deposits shall specify the name, case number, and property report number (if applicable).
4. When the money is to be returned, the Chief of Police will authorize the Property Room Sergeant to issue a check in the specified amount, made payable to a specified individual.
5. The check will be hand-delivered to the appropriate person or entity at the Police Department.

6. The Department will ensure proper documentation of the date, amount, and individual/entity to whom the check is issued.

7. The account shall be reconciled on a monthly basis by the Finance Department following internal controls of that office.

K. Narcotics Buy Money

1. The Detective Bureau Commander is in charge of the Ledger and is responsible for keeping the running balance and recording all debits and credits.
2. The Professional Standards Commander will audit the account quarterly or as needed.

L. Financial Statements

1. Financial statements on cash accounts within the Police Department will be prepared by the City Finance Department.

M. Persons Authorized to accept or disburse funds

1. The following persons may accept cash:
 - a. Deputy Chiefs / or Chief's designee
 - b. Supervisors or designee – Bond Money and cash payments may be accepted and will be transferred to Records Personnel for transmittal to court.
 - c. Administrative Lieutenant and/or Property Officer - Seized property
 - d. Records – Accept payments for parking tickets, permits and reports.
 - e. Parking Enforcement Clerks – Parking tickets
 - f. Permits - Gun Permits, Event Permits & Fingerprints
2. The following persons or positions are authorized to disburse cash or make purchases where such purchases are \$ 999.99 or less. The Chief of Police must approve cash purchases greater than \$1000.00.

N. Monitoring of Non-cash fiscal activities

1. The monitoring of non-cash fiscal activities is the responsibility of the Chief of Police or designee.
2. Normally all purchases of a non-cash type must be approved by this Commander.

3. Prior to having the department billed or submitting a purchase order request, a Deputy Chief or designee will:
 - a. Select the proper account to be billed
 - b. Check the total request against the amount remaining in the respective account
 - c. Complete the proper paperwork per the City's Purchasing Procedures
4. The Accounting Clerk will compare the accounts in the Department's accounting system (Section c above) with the City of Bridgeport Finance Department to assure that the Department balances are in line with the Finance Department's balances of police accounts.

O. Independent Audit

1. The Finance Department will conduct one independent audit per year as prescribed by the City Charter.

P. Requisition and Purchase of Agency Equipment

1. A Deputy Chief or designee will prepare specification for items requiring standardized purchases.
2. Bidding procedures will be implemented and coordinated by the City of Bridgeport Finance Department in accordance with the City Charter.
3. Criteria for the selection of vendors and bidders will be outlined and controlled by Finance in conjunction with a Deputy Chief or designee.

Q. Emergency Purchasing or Rental Agreements for Equipment

1. Emergency purchasing or rental agreements for equipment required by the department will be authorized by the Finance Director.

R. Property and Equipment Control

1. The Chief of Police, or designee, shall maintain a system of inventory for all Department owned property and equipment. Examples include but are not limited to:
 - Firearms and weapons logs.
 - Vehicle logs.
 - Specialty police equipment.

Appendix A

Police Department

Cash Receipt Procedures

General Fund

All General Fund deposits will be forwarded to the Finance Department by the Police Department for deposit to the General Fund account. A receipt form received with each deposit will be acknowledged by Finance personnel and a copy returned to Police Records.

All receipts will be deposited on the day of receipt from the department by finance department personnel. Bank receipts will be attached to the deposit form provided by the department and used to input receipts to Munis financial accounting system.

The Finance Department will validate that all receipts are processed through monthly reconciliation of the City's bank statements. Departments should, at least monthly, review and reconcile to the Munis accounting system to verify that all receipts have been properly posted to the appropriate line item in the Munis accounting system.