



# Clayton County Police Department PROCEDURES

Subject <b>FISCAL MANAGEMENT</b>		Procedure # <b>B5</b>	
Authorizing Signature 	Effective <b>11-29-2023</b>	<input type="checkbox"/> New <input checked="" type="checkbox"/> Amended <input type="checkbox"/> Rescinds	Total Pages <b>3</b>

## I. PURPOSE

This order is to set forth guidelines related to budgeting, accounting, fiscal control procedures that ensure compatibility between departmental accounting procedures and those of the County government, prevention of budget discrepancies and maintaining the purchasing process in compliance with the Clayton County Procurement Code.

## II. POLICY

Authority and accountability for the fiscal management of the Clayton County Police Department is vested in the Chief of Police by the Clayton County Board of Commissioners.

Although the Chief of Police is ultimately responsible for all fiscal matters of the Department, responsibility to review and monitor accounts and internal expenditures may be delegated at the discretion of the Chief of Police.

The Department's budget shall be developed in cooperation with distinct Divisions/Units, each having its own diverse and vital objectives. The Chief of Police may require Division/Unit Commanders to prepare budget request documentation and provide adequate justification for continuing major expenditures or changing expenditures of budget items.

The Chief of Police, or authorized designee, will formulate annual goals and objectives for designated, major organizational components within the Department. These annual goals and objectives are maintained by the Clayton County Finance Department and are available to all departmental personnel via the Clayton County Finance Department website (i.e., <https://www.claytoncountyga.gov/government/finance/>). [CALEA 15.2.1]

The fiscal year of the County shall begin on July 1, and end on June 30, for fiscal accounting purposes.

### III. PROCEDURES

#### A. Responsibility for Fiscal Management

Unless otherwise directed by the Chief of Police, the Commander of the Logistics & Operations Unit, or authorized designee shall:

1. Oversee the budget for daily operations and capital projects;
2. Monitor account balances and overtime to keep from exceeding allocations;
3. Process all purchases and payments for the Department;
4. Oversee expenditures and purchases to ensure compliance with County policy;
5. Coordinate the development and administration of all grants from all sources;
6. Responsible for all contracts relating to police operations; and
7. Oversee inventory and fleet maintenance.

#### B. Accounting System

The Clayton County Police Department shall utilize the accounting system that is implemented by the Clayton County Government, to record and document the flow of expenditures and all fiscal activities which affect the Department's Budget.

#### C. Position Control Procedures

The Background and Recruiting Unit Commander shall have the responsibility of tracking the number of allotted positions in the Department and the number of positions which are vacant to ensure all persons on the payroll are legally employed. The Background and Recruiting Unit Commander shall keep the Chief of Police informed of available vacancies in order that said vacancies may be filled.

#### D. Cash Management

1. For policy regarding receipt of cash monies by the Department, refer to CCPD SOP: *B16: Cash Fund Accounting*.
2. The Department does not maintain petty cash for any purpose.
3. Internal Audits

The Chief of Police may order internal audits of cash funds to be conducted as needed and may delegate authority for conducting such audits. If such an audit is ordered, a report summarizing the findings of the audit shall be prepared and forwarded to the Chief of Police.

#### E. Non-Cash Fiscal Activities

The Chief shall designate person(s) responsible for the monitoring of non-cash fiscal activities. Expenditures, encumbrances and fund transfers will be monitored daily as well as monthly through the *Accounting System Reports*.

#### F. Independent Audit

As a basis for determining the financial integrity of the Department's fiscal control procedures, an independent audit may be ordered by the Chief of Police or County Fiscal Officers. An independent audit may be conducted as required by County Ordinance or State Law and shall follow procedural rules as set forth by Ordinance or Law.

#### G. Requisitioning and Purchasing

1. The requisitioning and purchasing of departmental supplies and rental equipment will adhere to the formal procedures established by the Commissioners of Clayton County.
2. Standard items contained in the Clayton County Warehouse stock catalog will be ordered by the Commander of the Logistics and Operations Unit, or authorized designee, through the Central Services Department of Clayton County. If the item must be purchased through an outside vendor the vendor will be selected in compliance with the County Procurement Code.
3. Items which require bids will be handled by Central Services. Departmental personnel DO NOT have the authority to negotiate with vendors pertaining to bids.
4. Inventory Items from County Warehouse
  - a. A requisition form will be completed and sent to the Commander of the Logistics and Operations Unit, or authorized designee.
  - b. Non-inventory items will be requested by *Memorandum (Memo)* through the chain of command for approval, along with an estimated quote(s) and cost(s) for such item(s). The *Memo* will then be forwarded to the Commander of the Logistics and Operations Unit, or authorized designee, who will input the purchase request into the County Finance Department's system to start the purchase.

#### H. Request for Supplemental Appropriation, Emergency Appropriations for Fund Transfers

The authority and responsibility to request appropriations of funds or transfers of funds from one (1) line item to another shall rest with the Chief of Police, or authorized designee. Any request for any appropriation or transfer of funds must be approved by the Chief of Police, or authorized designee, and forwarded to the Clayton County Finance Department.

In cases where there is an immediate need for the purchase or rental of special emergency equipment under an emergency situation, the Chief of Police, or authorized designee, shall follow the guidelines contained and set forth in the emergency purchases section of the Clayton County Procurement Code.

- I. The Department shall not have a formal Finance Section. As dictated by County regulations, financial and budgetary matters shall be handled by the Clayton County Finance Department.

#### IV. CANCELLATION

This procedure amends and supersedes the following standard operating procedure: *B5: Fiscal Management*, September 27, 2019.