

A. PURPOSE. Ensure proper handling of all monetary accounts to govern the receipt, maintenance, and disbursal of all cash within the department.

B. SPECIFIC RESPONSABILITIES

1. Information Desk and Records Unit

- a. The Information desk and records unit will maintain a computer terminal and cash drawer system for the receipt and maintenance of all cash, checks, and credit card transactions.
- b. Police interns and records clerks responsible for accepting money will enter the transaction into the City of Grand Rapids Cash Accounting System and place the money into the cash drawer.
- c. The City of Grand Rapids Cash Accounting System will electronically maintain the initial balance, credits, debits, and balance on hand of all transactions.
- d. Only personnel trained on the Cash Accounting System are authorized to accept cash at the front desk.
- e. The Cash Accounting System will be audited by the City of Grand Rapids Comptroller's Office annually.

2. Detective Unit

- a. The Detective Unit commander will maintain an Investigative Cash Fund. The funds are kept in the Detective Unit Commander's office safe and are only accessed by the Detective Unit commander and Investigations Division commander.
- b. The Investigative Cash Fund is to be used for emergency equipment needs, evidence purchase, and other situations deemed appropriate by the Detective Unit commander.
- c. A voucher shall be prepared for all cash disbursements and copies maintained electronically in the appropriate file. Receipts will also be received and maintained for all expenditures.
- d. The Detective Unit commander is responsible for maintaining a balance sheet that will identify the initial balance, credits, debits, and balance on hand always.

- e. Vouchers and receipts will be submitted to the Financial Services Office for reimbursement.
- f. The Support Services commander or designee will conduct quarterly accounting of the Investigative Cash Fund and an audit will be conducted by the City of Grand Rapids Comptroller's Office annually.

3. Support Services

- a. The Financial Services Office will maintain a cash account. The funds are kept secure in the Financial Services Office and are only accessed by the financial assistant.
- b. The cash account will be used for emergency purchases and reimbursement for situations deemed appropriate by the Support Services commander
- c. The Financial Assistant is responsible for maintaining a balance sheet that will identify the initial balance, credits, debits, and balance on hand always.
- d. The financial assistant will only issue reimbursement for authorized expenditures that are accompanied by a valid receipt. All transactions will be recorded in the City of Grand Rapids Cash Accounting System and receipts will be forwarded to the City Comptroller's Office.
- e. The Support Services commander or designee will conduct quarterly accounting of the cash account and an audit will be conducted by the City of Grand Rapids Comptroller's Office annually.

4. Vice Unit

- a. The Vice Unit will maintain a cash account. The funds will be secured in the Vice Unit Office and will be accessed by the Vice Unit commander or Vice supervisors.
- b. Disbursement of Vice Unit funds will be in accordance with the Vice Unit SOP.
- c. The Support Services commander or designee will conduct quarterly accounting of the Vice cash funds and the City Comptroller's Office will conduct an audit annually.

5. Any disbursements over \$2000 dollars from any of the listed cash accounts requires prior authorization from the Chief of Police or their designee.