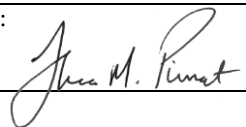


LEESBURG POLICE DEPARTMENT REGULATIONS AND GENERAL ORDERS MANUAL		
General Order Number: 113	Section: ADMINISTRATION	Effective Date: FEBRUARY 2023
Title: FISCAL MANAGEMENT		
Accreditation Standards: ADM.15.01; ADM.15.02; ADM.15.03; ADM.15.04		
Review Date: JANUARY 2024	Total Pages: 4	Chief of Police: 

I. FISCAL MANAGEMENT RESPONSIBILITY

The Town Manager is responsible to prepare, submit, and present the Town's annual budget to Town Council, based on recommendations by department directors. Budget recommendations to the Town Manager and final approval of purchase requests are the responsibility of the Chief of Police. The Chief of Police is responsible for the overall fiscal management of the Department's allocated budget. The Deputy Chief, or designee, works in coordination with the Department of Finance and Administrative Services (DFAS) in the administration of the department's budget. The Deputy Chief, in coordination with office staff, will review all purchasing requests and account activities, and advises the Chief of Police of the status of the budget.

II. ANNUAL BUDGET

A. Budget Preparation.

1. Annually, from October through December, the department budget for the next fiscal year is prepared. Benchmarks and deadlines for submission are set by DFAS.
2. Division commanders, section supervisors, and team supervisors will participate in the development of the departmental budget by making recommendations. Existing procedures, proposed changes, and additions to expenditures should be submitted with projected costs and an appropriate justification. Deadlines for budget submission documents, and purchase justifications, will be established by the Deputy Chief, or designee.
3. The Division Commanders, or designee, will be responsible for the supervision of internal expenditures and compliance with procurement policies, and the reporting of expenditures.
4. The Deputy Chief, or designee, will serve as the liaison with the DFAS.

III. BUDGET RECOMMENDATIONS

The written justifications for budget recommendations outlined in this general order will be based on functional goals and objectives, operational and activity analysis, future personnel needs, and assessments of currently assigned positions to ensure the positions allocated to departmental functions are necessary and appropriate for the department, and the Town. These budget justifications must be submitted in writing as required by the Town's Department of Finance and Administrative Services (DFAS).

IV. PURCHASING - REQUISITIONS OF SUPPLIES AND EQUIPMENT

- A. Departmental personnel must comply with the Town of Leesburg Procurement Policies and Procedures, Council Resolution, and financial requirements established by the Chief of Police, or designee.
- B. Requests for departmental supplies and equipment shall be submitted in accordance with the Town's procurement procedures. The Deputy Chief, or designee, shall ensure departmental compliance with these prescribed procedures.
- C. Departmental personnel must comply with the Town of Leesburg Procurement Policies and Procedures, and Council Resolutions as it applies to procurement in situations of an emergency. Personnel shall utilize the chain of command to authorize emergency purchases. Any member of command may authorize an emergency purchase.

- D. All rental agreements and contracts such as maintenance and service agreements will be established and coordinated between the Deputy Chief, or designee, and DFAS. Only DFAS has the authority to sign contracts and binding agreements with the Town of Leesburg.
- E. The transfer, reallocation, or redistribution of approved expenditures will be authorized by the Chief of Police, or designee, in accordance with fiscal management policies adopted annually by the Town Council.
- F. When emergency situations arise involving any circumstances that could not have been anticipated by prior fiscal planning, the Chief of Police must request additional funding from the Town Manager, who may, in turn, seek Town Council approval and spending authorization.

V. PURCHASE CARDS

- A. Town of Leesburg Purchase Cards are issued to members of the department who are involved in the direct purchasing of supplies and equipment. Personnel who may be issued purchase cards include but are not limited to:
 - 1. Deputy Chief of Police
 - 2. Division Commanders
 - 3. Lieutenants
 - 4. Evidence and Property Custodian
 - 5. Office Manager
 - 6. Administrative Associate
- B. All purchases made with a Town of Leesburg purchase card will be in accordance with existing purchasing and procurement policies set forth by DFAS.
- C. The cardholder is responsible for documenting their purchases via the procedures established by DFAS. Purchases are consolidated monthly and expense reports, including receipts, are submitted each month via the Town's automated financial system for approval by the Deputy Chief, or designee.
- D. In the electronic workflow process, DFAS staff serves as final oversight to ensure all purchases are in compliance with the Town's procurement procedures. Any errors, omissions, or unexplained transactions will be brought to the attention of the Chief of Police, or designee.
- E. Upon approval, all payments and expenditures are captured through the Town's financial system by DFAS. Electronic records of all Town transactions are maintained in the automated financial system. Although reports can be generated from the financial system, it is recommended that all cardholders maintain electronic copies of their monthly purchase card transactions, including receipts.

VI. POSITION CONTROL NUMBERS

- A. As part of the annual budget process, position control numbers, type of position, and grades of positions are established for the department.

All persons on the department payroll must be legally employed and fill positions in accordance with budget allocation. The Office Manager will submit a Personnel Action Form (PAF) on any employee's change in status to ensure proper position accounting.
- B. In certain situations, such as a pending retirement or resignation, the Chief of Police may request from, and be authorized by, the Town Manager to hire a new employee against the anticipated vacancy before the actual departure of an employee. While the two employees are holding the same position control number, sufficient department funds must be available to cover the dual occupancy.

VII. DEPARTMENT ADMINISTRATIVE ACCOUNT

- A. During normal business hours (Monday-Friday 7:30 AM to 4 PM), the Records Section, and limited staff members, are authorized to charge an administrative fee for providing fingerprinting services and report verification forms to requesting individuals. The fee will be established by the Town (and the

Code of Virginia 19.2-392B.), and the electronic payment will be collected via the Town's automated financial system.

- B. If a transaction occurs, at the end of that week, a batch report will be generated and sent to DFAS.

VIII. DEPARTMENT CONFIDENTIAL FUNDS (CASH ACCOUNT)

- A. All cash funds in the department must be properly collected, safeguarded, and disbursed in accordance with the Town of Leesburg and Leesburg Police Department policy. Currently, the Leesburg Police Department has a cash account in the Criminal Investigations Section (CIS) for covert department-sanctioned police investigations.
- B. The following staff members have key access to CIS confidential funds:
1. CIS Lieutenant
 2. CIS General Assignment Sergeant
 3. CIS Special Investigations Unit (SIU) Sergeant
- These funds remain in a locked cabinet in CIS.
- C. Expenditures justified in budget line 100213-52305, Public Information & Relations Services, provide for the use of confidential funds to support the operation of vice, narcotics, and organized crime control functions such as, but not limited to, paying informants, purchasing contraband as evidence, and expenses for surveillance activities and related equipment.
- D. The Confidential funds account will have a ledger that identifies the following:
1. Initial balance
 2. Credits (cash received)
 3. Debits (cash disbursed)
 4. Balance on hand
- E. CIS personnel that are permitted to receive, maintain, or disburse money will provide documentation for all cash received or expenditures.
- F. The CIS Lieutenant may make a request to DFAS when confidential funds are low and unable to sustain operational needs.
- G. The Field Operations Division Commander is responsible for ensuring that all confidential funds are used in accordance with the Town of Leesburg and Leesburg Police Department policies.

IX. PUBLIC SAFETY CADET PROGRAM (CASH ACCOUNT)

The Department's second cash account relates to the LPD Cadet Program. The LPD Cadet Program may obtain money through fundraising activities and donations. All accounting activities will be in accordance with the LPD Cadet Program Standard Operating Procedure (SOP), as well as Town and Department policy.

The Cadet Program financial account will have a ledger that identifies the following:

1. Initial balance
2. Credits (cash received)
3. Debits (cash disbursed)
4. Balance on hand

X. TOWN OF LEESBURG FINANCIAL ACCOUNTING SYSTEM

The departmental accounting system will be monitored by the Deputy Chief or designee. The automated accounts are maintained by DFAS. This automated system details all account activities which are reviewed by the Deputy Chief or designee. This system provides a continuous, accurate status on the following:

1. Initial appropriations for each account by organizational code and object code
2. Balance after each expenditure
3. Expenditures and encumbrances
4. The unencumbered balance.

XI. CAPITAL ASSETS

- A. Capital Assets are defined as an asset that has an expected life of more than two years and that has an initial, individual cost of more than \$5,000 (\$50,000 or more for infrastructure).
- B. All capital assets that are the property of the Leesburg Police Department are identified by a unique numbering system that is managed by DFAS. A representative of DFAS maintains an inventory of all capital assets to ensure accountability.

XII. PROPERTY DISPOSAL

- A. The Leesburg Police Department's Property and Evidence Custodian is responsible for compliance with the Town of Leesburg and Leesburg Police Department inventory control procedures and will ensure the following:
 - 1. Proper issue of individual clothing and equipment to employees, while maintaining records.
 - 2. Proper reporting of and disposition of damaged, excess, and surplus property.
 - 3. Maintenance of complete records for all department property, equipment, and other assets as appropriate.
- B. In the case of any property sold under court order, the Property and Evidence Custodian is responsible to ensure prompt deposit of revenue with DFAS.
- C. In cases of public sale, via online auctions, of bicycles or other items of lost, found, or unclaimed non-evidentiary items, the Property and Evidence Custodian is responsible to ensure prompt deposits of checks from any online auction site, are processed as revenue with DFAS. The Property and Evidence Custodian will keep detailed records of all transactions for accounting purposes.
- D. Upon the sale of any property belonging to the Town of Leesburg, the Property and Evidence Custodian will only accept checks and follow the same accounting procedure as outlined above (XII.C.).
- E. All cash taken as evidence or turned into the department will be properly accounted for and stored appropriately by the Evidence Custodian. See G.O. 114 Property and Evidence Control.

XIII. INTERNAL MONITORING / INDEPENDENT AUDITS

- A. Division Commanders 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 and for evaluating the performance of staff responsibilities for fiscal management functions. Any discrepancies or suggestions for improvement should be reported to the Chief of Police or the Deputy Chief.
- B. Internal audits for cash accounts and other fiscal management duties shall occur quarterly, or as otherwise directed. Additionally, two unannounced audits shall be conducted bi-annually.
- C. An independent audit shall be conducted annually of all cash accounts housed in the Leesburg Police Department to ensure accountability. All department funds, and financial records, are open for inspection and audit by such auditors at any time and department personnel will provide the fullest cooperation and assistance.