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DEPARTMENTAL GENERAL ORDER

OLIVETTE POLICE DEPARTMENT OFFICE OF THE CHIEF OF POLICE

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BUDGET PREPARATION

I. PURPOSE:

The purpose of this General Order is to establish policy, chain of custody and procedures for management of all Department fiscal matters and property.

II. POLICY:

It is the policy of the Olivette Police Department to follow established Department and City procedures, as well as applicable modern accounting principals, for fiscal management, budgeting, purchasing, accounting, inventory control and the maintenance of Department property.

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III. GENERAL:

A. As authorized in the City of Olivette Municipal Code Chapter 200, Article I, Section 200.010, the Chief of Police shall have general supervision, control and authority over the Department of Police.

B. As the chief executive of the agency, the Chief of Police is designated as having the authority and responsibility for the fiscal management of the Department. Additionally, the Chief of Police shall be responsible for maintaining control over all Agency owned property.

IV. PROCEDURES:

A. Budgeting

1. The City Manager is responsible for the preparation and presentation of the overall City budget to the Mayor and City Council.
2. The Chief of Police, as the chief executive of the Department, is responsible for submitting an annual budget proposal for the Department to the City Manager.
3. The fiscal year for the City of Olivette begins on July 1 and ends on June 30.
4. Prior to each fiscal year, the City Manager develops a budget calendar and establishes a timeline for the budget process for the forthcoming fiscal year. The Chief of Police submits the Department's budget proposal in accordance with the timelines established by the City Manager. The final budget proposal for the City must be approved by the Mayor and the City Council.
5. In preparation of submitting a proposed budget to the City Manager, the Deputy Chief issues a memorandum to all personnel requesting that they submit, in writing, any budget needs, recommendations, etc. to their supervisors. Any items submitted for consideration must include detailed supporting documentation such as justification, cost estimates, etc. The commanders of the organizational components of the Department will then prepare their written recommendations for the proposed budget based on operational/activity analysis and needs and forward them to the Deputy Chief.
6. After receiving the input, the Chief submits the proposed Department budget to the City Manager and Finance Director for review. The Chief, City Manager, and Director of Finance meet to go over the budget and make any revisions as may be appropriate.
7. Upon receiving the proposed budgets for each respective City department, the City Manager prepares a draft budget for the Mayor and City Council. The City Manager and the department heads will then meet in work sessions with the

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Mayor and City Council to discuss the proposed budget. Once all revisions are completed, the Mayor and City Council vote to approve the overall budget.

8. All expenditures throughout the year must be in accordance with the budget as approved by the Mayor and City Council. The Chief of Police will maintain a ledger of all account expenditures and balances. The Finance Department will provide monthly financial information regarding account expenditures.

9. Supplemental or emergency expenditures not included in the original budget must be authorized by the City Manager or City Council, if required.

B. Purchasing and Accounting

1. The Chief of Police is responsible for all purchases made by the Department.

2. Prior to making any purchase or expenditure, authorization must be received from the Chief of Police. The Chief of Police may authorize any purchase up to \$1500.00 without the approval of the City Manager. In accordance with the City's Purchasing Policy 5.02, Revision C, a purchase order shall be obtained from the Finance Department prior to any purchase over \$1500.00

3. The Records Clerk serves as the purchasing clerk for the Department and is responsible for the maintenance of all purchasing records and the payment of all invoices approved for payment by the Chief of Police. This includes, but is not limited to:

- a. The creation of ledgers which list the initial appropriation for each account;
- b. Balances for each account at the beginning of each period;
- c. Expenditures and encumbrances made during the period; and
- d. Unencumbered balances.

4. Upon authorization for payment from the Chief of Police, the Records Clerk processes all invoices for payment and forwards the invoices to the City's accounts payable clerk for payment. The Police Department's Records Clerk records and enters all required information into the City's central accounting system.

C. Petty Cash Funds

1. The City's Finance Department is responsible for maintaining one petty cash fund not to exceed \$100 on hand. The Finance Department is also responsible for accepting and disbursing petty cash funds.

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2. Petty cash funds are received upon request from Police Department personnel as needed. Police Department personnel must obtain a receipt for all purchases made. This receipt will be given to the City's Finance Department.
3. Investigation Funds will generally be made available through the Petty Cash fund for drug purchases, informants, liquor investigations, etc. In lieu of receipts, a memorandum must be submitted documenting the expenditure of petty cash for investigations. If an investigation requires more than \$50, the Chief of Police may request the Finance Department forward additional funds within the amount budgeted for investigations.
4. The Finance Department will be responsible for maintaining all records, receipts, ledgers, etc/ related to petty cash funds utilized by the Police Department.
5. All expenditures shall receive prior approval from the Chief of Police.
6. All petty cash expenditures will be documented with invoices or receipts and, when no receipt is available, with a memorandum describing the transaction.

D. Credit Cards

1. It is the responsibility of the Chief of Police and Deputy Chief to maintain custody and control of the Department credit cards. Use is limited in scope and may only be used with the prior approval of the Chief of Police or Deputy Chief.
2. When use of the credit card has been authorized, personnel using the card will submit the receipt to the Records Clerk.
3. Receipts from credit card purchases will be maintained by the Records Clerk and documented through the City's financial software system.

E. Equipment and Supply Inventory

1. The Community Engagement Officer is responsible for maintaining an inventory of all Department owned equipment and resources. The inventory master list is shared between the Chief of Police, Deputy Chief and Community Engagement Officer. The inventory shall be updated as needed and shall include a description of the item, the date purchased, value or approximate value of the item and current assignment or location of the item.
2. The Deputy Chief shall conduct, annually, a Department wide inventory and audit of Department owned property, equipment and resources.

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F. Equipment Readiness and Issuance

1. Commanders and supervisors are responsible for equipment (i.e. vehicles, radios, radar units, weapons, etc.) assigned to their respective bureaus or units.
2. Individual employees are responsible for equipment assigned specifically to them.
3. Bureau commanders and supervisors are responsible for ensuring the operational readiness, including preventative maintenance, inspection, etc., of equipment assigned to their respective bureau, etc. Individual employees are responsible for the operational readiness, including preventative maintenance, inspection, etc., of equipment assigned specifically to them.
4. The Deputy Chief is responsible for ensuring inspection and maintenance of the overall condition of the Police Department's portion of the building.
5. Any equipment that is not functioning properly or is in a state of disrepair shall be promptly reported, via the chain of command, to the Deputy Chief who will take the appropriate action.
6. The issuance or re-issuance of Department equipment, etc. is the responsibility of the Deputy Chief.
 - a. Personnel requiring replacement equipment shall submit a memo to his/her supervisor who will forward the memo to the Deputy Chief.
 - b. Upon approval, the Deputy Chief will make the necessary arrangements for obtaining and issuing the requested item(s).
 - c. The issuance of replacement equipment requires the employee to return to the Deputy Chief the unserviceable items for storage or disposal.
 - d. All officers will be provided with a \$800.00 clothing allowance per fiscal year which will be maintained in an account at the Leon Uniform Company.
 - e. Personnel authorized by the Deputy Chief to wear civilian attire as daily uniforms may submit receipts with form #OPD - F1153 for reimbursement as a part of their yearly clothing allowance.
 - f. The issuance of pistols and ammunition will be the responsibility of the Department Armorer/Firearms Instructor. The Armorer/Firearms Instructor shall maintain a cross index of personnel and equipment issued. This shall be submitted to the Deputy Chief for entry into the inventory

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spreadsheet. No pistol shall be issued to any employee without first receiving prior authorization from the Chief of Police.

g. Upon separation of the employee from the Department, the return of the equipment shall be documented and maintained by the Deputy Chief.

G. Accounts Received

1. Money received from police incident and accident reports, false alarm fees, etc., shall be collected by City Hall personnel.
2. These transactions shall be balanced by the Finance Department and deposits will be made daily when applicable.

H. Independent Audit

1. The Director of Finance, in accordance with RSMo 105.145, shall provide for an independent audit of all the financial transactions and accounts of the City to be made at the close of each fiscal year.
2. Such audits will be conducted by a certified public accountant who shall submit a report to the City each year.

I. Internal Monitoring

All requests for purchases will be transmitted through the chain of command to the Chief of Police. All supervisors 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 evaluation of performance of staff responsibilities for fiscal management functions. Any discrepancies or suggestions for improvement should be reported to Deputy Chief.

J. Emergency Purchasing Procedures

1. Emergency purchases for goods or services may be made utilizing the City's credit card or invoice procedures. These purchases should be made by authorized personnel following the City's purchasing guidelines. The transactions should be identified on the monthly credit card statement or invoice as being made for emergency reasons. The date and nature of the emergency should be included.
2. If an emergency occurs at any time that requires a greater amount of expenditures than authorized on Department credit cards or account, the Chief of Police should be notified immediately. The Chief of Police shall immediately notify the Finance Director. The Finance Director, in conjunction with the City Manager, will:

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- a. Authorize the purchase to be made via invoice from the seller; or
 - b. Issue a City check for the goods or services.
3. Personnel making emergency purchases must submit justifications through their chain of command by the next working day.
4. Whenever practical, the Department shall first secure at least three competitive telephone bids from responsible bidders and purchase the required supplies or services from the lowest responsible bidder meeting the necessary specifications.

V. GRANT MANAGEMENT SYSTEM

This section provides direction to this Department for effective grant management.

A. Preliminary internal review.

1. Application for a new grant includes a preliminary review by the Chief of Police for approval.
2. Application process.

The Grant Coordinator will submit all grant related information to the Chief of Police specifying the following:

- a. The granting agency;
- b. The amount and purpose of the grant;
- c. The approximate amount of City match required, including any related City expenses which would not be covered by the grant;
- d. The fiscal year in which the grant is anticipated to be received;
- e. Any incidental risks or requirements to be considered;
- f. An estimate of the total program/project cost, including any ongoing impact on operations; and
- g. Any other government agencies involved in the grant.

The information will be reviewed, and concerns or questions will be communicated to the Grant Coordinator. If the decision is favorable, the Grant Coordinator may proceed with the grant application.

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B. Acceptance process.

1. Upon notice of the grant award, the Chief of Police will notify the City Manager of the award and the financial responsibilities to be budgeted by the City.
2. The Grant Coordinator will forward copies of all processed grants to the Finance Department for processing.

C. Budget process.

1. Upon written notification of the grant award, it is necessary to budget the revenues and expenditures for the activity.
2. The Grant Coordinator and the Finance Department will track grant revenues and expenditures.

D. Records management process

A complete set of records will be maintained in accordance with the Records Retention Policy of this Department and all applicable State and Federal laws.

E. Purchasing process

Within this Department, the Chief of Police has been given authority and responsibility as the Purchasing Agent for formal purchasing activity. The key provisions for ensuring compliance with Federal and State grant requirements are summarized below:

1. Make maximum, most economical use of available resources.
2. Provide maximum open and free competition in purchasing transactions.
3. Use purchasing methods which meet Federal and State requirements as well as comply with the City's Purchasing Policy.
4. Conduct analysis of decisions to determine appropriateness of contract pricing or contract costs.
5. Provide documentation to substantiate compliance with requirements (1) through (4).

F. Accounting process

The Grant Coordinator maintains records in coordination with the Finance Department constituting grant financial reporting.

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1. The Grant Coordinator is responsible for providing staffing resources to create the original supporting documentation for grant expenditures and to verify that these are correctly recorded in the City's accounting system (e.g., time sheets, accounts payable).
2. The Finance Department is responsible for maintaining the purchasing, payroll, accounts payable, accounts receivable, cash receipts and systems according to grantor standards.

G. Cash management process

Programs funded with grant revenues are not to rely on general City cash resources to meet cash flow shortfalls. Grant draw downs are to be requested from the grantor agency as soon and as often as practical.

1. The Grant Coordinator prepares requests for grant draw downs on the grantor's forms according to the decided upon schedule.
2. Federal grant payments are requested by letter of credit to be disbursed by Federal funds wire.
3. Checks for State and local grants are made payable to the City of Olivette and mailed to the City of Olivette, ATTN: Director of Finance, 1140 Dielman Road, Olivette, MO 63132.
4. Grant payments by Federal funds wire are directed to the contracted bank for credit to the City Olivette control account.

H. Program compliance process

Successful grant management requires that the City be able to demonstrate that the service delivery and/or project requirements of the grant have been met.

1. The Grant Coordinator is responsible for constantly monitoring performance to ensure that time schedules are being met, projected work units by time periods are being accomplished, and other performance goals are being achieved.
2. The Finance Department will consult with the Grant Coordinator on program compliance issues.

I. Audit process

1. The audit of a grant includes program compliance as well as financial compliance. The grant may be audited annually or at the end of the project or program. State and local grants are audited by the agency involved. Federal grants

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are audited under the Single Audit Act of 1984 and in accordance with OMB Circular A-128.

2. The Finance Department will assess the audit requirements for the grant and develop the plans for the audit with cooperation from the Grant Coordinator
3. For Federal grants, the Finance Department may schedule a Single Audit Act audit as part of the annual City comprehensive audit and keep the Grant Coordinator informed of the schedule.
4. The Finance Department will schedule all other audits with the granting agencies and keep the Grant Coordinator informed of the schedule.
5. The Finance Department and the Grant Coordinator are responsible for meeting auditor information needs for financial and compliance testing.

This General Order supersedes all prior directives and orders inconsistent therewith.

BY ORDER OF:

Signature on File

Beth M. Andreski

Chief of Police

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