

	<b>PARADISE VALLEY POLICE GENERAL ORDER</b>  <b>Finance Section</b>	Order Number
		17.1
		Date
		09-27-19

## 17.1 Finance Section

- A. The *Chief* has the ultimate authority over and responsibility for the fiscal management of the agency. The *Chief shall* ensure that agency accounts are subject to independent audit, as required by *Town* procedure.
- B. No expenditure of unbudgeted account funds exceeding \$2,000 *shall* occur without the *Chief's* approval. No expenditure of budgeted account funds exceeding \$5,000 *shall* occur without the *Chief's* approval. No expenditure of cash from any cash accounts exceeding \$250 *shall* occur without the *Chief's* approval.
- C. The *Chief* maintains the following responsibilities:
  1. Administering the distribution and expenditure of Anti-Racketeering Funds (RICO).
  2. Preparing the necessary documentation for Council approval of grants.
  3. Maintaining financial records for grants.
  4. Assisting with disbursement and management of investigative cash funds and audits of those funds.
- D. The *Chief* has delegated to the Finance Department the following responsibilities:
  1. Coordinating the development and presentation of the operating budget as part of the *Town's* annual budget process and monitoring expenditures throughout the year;
  2. Preparing the capital budget, including long range capital needs.
  3. Compliance with the *Town's* policies and procedures concerning procurement and budgetary matters, including making all entries into the *Town's* accounting system, meeting reporting deadlines and procedures, advising *employees* of appropriate expenditure authority, requesting supplemental or emergency appropriations or fund transfers; obtaining and meeting other *Town* accounting system requirements;



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4. Ensuring initial approval of all expenditure accounts by the *Chief* and provision of monthly status *reports*, including expenditures and encumbrances and the unencumbered balance at the beginning and end of the month for each such account;
5. Projecting expenditures to provide information to *Department* units to assist them in ensuring that the budget is not overspent.
6. Coordinating the receipt of any donations or contributions.
7. Maintaining logs for requisitions, check requests, and travel orders.
8. Coordinating the acquisition of goods and services with *Town* procurement;

#### 17.1.1 Budget Procedure

With the approval of the *Chief*, the Finance Department Director *shall* prepare a standard operating procedure outlining the *Department's* annual budget process and identifying all responsibilities assigned to persons outside of the Finance Department. This *shall* include directions to commanders of divisions to submit their budget recommendations so they can be considered. The procedure *shall* be made available to all *supervisors* and commanders.

#### 17.1.2 Budget Responsibilities

Every Command Staff Member is responsible for the budget of the functions assigned to them. The Police Administrative Supervisor will manage and oversee fulfillment of budget items as well as some purchasing of departmental equipment, supplies and maintenance items. If a Command Staff Member or the Police Administrative Supervisor has any questions about any budgetary matter, then that *employee should* consult the Finance Department for assistance in resolving the question.

#### 17.1.3 Compliance with Budget Procedures

Every *employee* is responsible for the *employee's* expenditure of public funds. *Employees shall* follow *Town* procedures and requirements when making any purchase or renting any equipment, including compliance with all bidding procedures and all procedures related to emergency purchases.



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#### 17.1.4 Cash Accounts

Any *employee* assigned a cash account *shall* maintain a balance sheet for the account, maintain all receipts or other documentation for cash received and cash disbursed or expended, designate in writing those persons or positions authorized to disburse or accept cash from the account and complete a quarterly accounting of all cash activities. The accounting *shall* be provided to the *Chief*. The administrative front office staff are the only employees authorized to accept or disperse funds through petty cash requests.

#### 17.1.5 Property Inventory and Control

The *Department* *shall* comply with the *Town's* property inventory and control system. A property inventory and control system *shall* be used to track the issuance/reissuance of all personally assigned property.