


<b>STRATFORD POLICE DEPARTMENT</b>  	Type of Directive: <b>Policy and Procedure</b>	New: <b>02-28-2024</b>
	Title: <b>Fiscal Management</b>	No. <b>1.15</b>
	Issuing Authority: <b>Chief Joseph McNeil</b>	Issued: <b>02-28-2024</b>
	Reference: Accreditation 1.10.6, 2.4.5, 2.4.6, 2.4.7, 2.4.8, 3.3.14, 3.3.15, 3.3.16, 3.3.17, 3.3.18	

### **PURPOSE:**

The purpose of this police is to establish the procedures pertaining to budgeting, accounting, fiscal control, and Department owned property at the Stratford Police Department.

### **RESPONSIBILITY:**

It will be the responsibility of the Chief of Police to cause the notification of the Mayor at any time in which appropriated funds have been depleted or unencumbered funds are deemed insufficient to allow this Department to adequately conduct operations.

It will be the responsibility of the Deputy Chief to establish controls for inventory of supplies and equipment of this Department.

It will be the responsibility of all Department personnel to properly issue a controlled receipt at any time they receive cash in the performance of their duties.

It will be the responsibility of the Chief of Police to ensure compliance with regulations established by the Finance Director pertaining to purchases made by and for this Department.

It will be the responsibility of the Deputy Chief for the procurement, distribution, accountability, and the general operational readiness of all police property.

It will be the responsibility of the Division Commanders to maintain the police property and equipment assigned to their respective divisions.

It will be the responsibility of all Department personnel to inspect and maintain with care, individually issued police property.

### **DISCUSSION:**

This policy deals with budgeting, accounting and fiscal control procedures. The intent of this directive is to establish authority and responsibility within the Department for control and management of the Department's appropriated fiscal assets. In addition, command level personnel will become participants in the budgetary decision-making process. Controls are established relating to the collection, accounting and disbursing of cash by Department personnel.

This policy deals with a system of managing police property. The system of management involves two phases. The first phase is the initial identifying, labeling, and recording of existing capital assets. The second phase is the maintenance of the system as property is added, transferred, replaced, or destroyed. This system identifies each item of police property, its cost and the date of acquisition, its location, condition, usage data, relevant maintenance and repair data, and the employee responsible for the property.

This policy deals with a system of managing cash accounts where Department personnel are permitted to receive, maintain, or disburse cash

## **DEFINITIONS:**

**ACCOUNTABILITY:** Answerability; capability to explain; ability to give a plausible explanation.

**APPROPRIATION:** Money that the agency is authorized to spend for a specific purpose.

**DISTRIBUTE:** To dispense; to supply; to deliver.

**ENCUMBRANCE:** A commitment (of monies) in the form of an order, contract, salary, or similar item that will become payable when goods are delivered or services rendered.

**OPERATIONAL READINESS:** This includes the proper care and cleaning, preventative maintenance, repair, when necessary, workability and responsiveness of police property and equipment.

**POLICE PROPERTY:** This is property, equipment, or supplies that are expendable items, installed property, uninstalled property, equipment, vehicles, and munitions.

**PROCURE:** To obtain; to acquire; to requisition.

**UNENCUMBERED BALANCE:** That part of an appropriation that has not been committed and is thus available for expenditure.

## **POLICY:**

- It will be the policy of the Stratford Police Department to require division commanders to participate in the budgetary process of the Department.
- It will be the policy of the Stratford Police Department to comply with the financial control and accounting procedures of the Town of Stratford.
- It will be the policy of the Stratford Police Department to document the receipt of all cash by Department personnel through the issuance of controlled receipts identifying the date, source, and reason.
- It will be the policy of the Stratford Police Department that individual employees to whom any police property, equipment, or vehicle is assigned will be held strictly accountable for the care, maintenance, and operational condition of that property.
- It will be the policy of the Stratford Police Department that when police property, equipment, or vehicle is determined to be malfunctioning, a defective equipment form will be completed and submitted to the respective division for repair or replacement.

## **PROCEDURES:**

**CEO RESPONSIBILITY:** The Chief of Police, as the CEO for the Department, is designated as the authority, responsible for the fiscal management of the agency and shall have responsibility for the care and custody of all property of the Stratford Police Department.

**BUDGET PROCESS AND RESPONSIBILITY:** The following describes the Department's budget process and assigns the responsibility for final budget preparation and management:

- **PROCESS:** Division commanders will actively participate in the formulation of the Department budget, submitting justification for the continuation of existing expenditures and proposals for changes or additional expenditures. Deadlines for submitting budget related material will be established by the Chief of Police.
- **RESPONSIBILITY:** The Chief of Police shall have responsibility for the final budget preparation, fiscal management, and related functions.

**BUDGET RECOMMENDATIONS:** Division commanders and/or unit supervisors will, not less than one month prior to this Department's budgetary deadline, submit written budgetary recommendations and requests to the Chief of Police. The recommendations will be based on operational and activity analysis, future personnel and equipment needs, and an assessment of currently assigned positions within each division.

**ACCOUNTING SYSTEM:** Official accounts of Department fiscal activity are maintained by the Finance Department. The Finance Department has an accounting system (Munis) which includes provisions for monthly cumulative and weekly status reports that show:

- Initial appropriations for each account (program);
- Balances at the commencement of the monthly period;
- Expenditures and encumbrances made during the period; and
- Unencumbered balances.

**CASH CONTROL:** The following written directive governs the maintenance of all cash funds or accounts where Department personnel are permitted to receive, maintain, or disburse cash.

**CASH SYSTEM:** The collection, safeguarding, and disbursements of cash in the control of this Department are as follows:

- **Ledger:** A ledger listing all credits, debits, and balance will be maintained in all cash accounts;
- **Receipts:** Receipts will be given as documentation of cash received;
- **Amount Authorization:** Only the Chief or the Deputy Chief of Police can authorize more than twenty-five dollars to be disbursed from petty cash. All other disbursements from all other accounts must be pre-approved by the Chief of Police;
- **Documentation:** All cash expenditures will be documented;
- **Authorized Persons:** Sworn personnel and Records Division personnel are authorized to disburse and receive cash;
- **Quarterly Accounting:** There will be at least a quarterly accounting of cash activities.

**CASH ACCOUNTS:** The following are the only cash accounts at this Department.

- **Cash:** The Department petty cash fund is maintained to permit the immediate payment for purchases or reimbursement of expenses involving small amounts of money. Cash disbursed from the petty cash fund shall be documented by proper receipt signed by the persons receiving and disbursing these funds and shall indicate the reason for this disbursement. A receipt from the point of purchase or expense shall be submitted at the time of disbursement. The petty cash fund:
  - Allotment is established at two hundred twenty-five (\$225.00) dollars and shall balance to that amount at all times in cash, receipts, or a combination thereof;
  - Will be kept in a locked box in the chief's executive assistant's office and the key shall be maintained by the chief's executive assistant;
  - Will be reconciled on a regular basis by the chief's executive assistant;
  - Will be internally audited by the Finance Department or its agent;
  - Shall be restricted to the chief's executive assistant. In the chief's executive assistant's absence, a designated records clerk will be granted access responsibility.
- **License/Permit/Miscellaneous Services Fees:** This category includes all cash and checks received related to the issuance of various licenses, permits, or copies of police reports. All receipts of cash shall be documented by the issuance of a receipt to the person(s) making these payments and shall disclose the date, identity of person tendering payment and the purpose:
  - The acceptance of these payments is restricted to Records Division personnel and sworn personnel;
  - A report will accompany cash/checks remitted to the Finance Department detailing the source(s) of funds;
  - The Finance Department is responsible for performing audits when necessary.
- **Special Investigations Fund:** The Stratford Police Department maintains a special fund for specific investigative purposes including the use of informants. Refer to SPD Policy and Procedure 8.2, Criminal Investigation-Informants, Disbursement of Expenditures.
- **Cash Bonds:** When a subject has been arrested and a cash bond is required for release, the procedure is as follows:
  - The collection of cash bonds for court appearance is restricted to sworn personnel only. The collection of cash bonds shall be documented by the issuance of a numbered receipt disclosing the date, the defendant, the amount and the identity of the person posting the bond, if other than the defendant, by the officer accepting this cash bond.
  - Officers receiving cash bonds will, cause the completion of the required State appearance bond form (JD-CR-4) which will include the number of the receipt issued.
  - All cash received will be deposited in a signed sealed envelope into the Department's controlled access cash bond box;
  - The records clerk will remove cash bonds from the cash bond box and turn over to the court liaison officer who in turn will deliver to court and shall obtain receipts from the court and supply them to this Department acknowledging responsibility for these cash bonds.
- **Animal Control Receipts:** The Department Animal Control Officer (ACO) and his/her assistants may accept payments (cash or check) for the release of the impounded animals and other related duties. When payments are received, Department personnel shall adhere to the following procedures:
  - The ACO shall complete and issue a numbered receipt indicating date, name of person making payment, and amount of payment;

- The ACO shall turn all payments and copies of receipts into the chief's secretary at the beginning of each week;
- The chief's executive assistant shall verify the ACO's payments and receipts and complete a bank deposit slip;
- The chief's executive assistant shall turn over the receipts, payments, and bank deposit slip to the Finance Department for deposit into the Towns bank account.

**INDEPENDENT AUDITS:** An independent audit of the books and accounts of all municipal departments, including this Department, shall be conducted on an annual basis.

**INVENTORY CONTROL:** The Deputy Chief shall be responsible for the inventory of all property, equipment, and other assets of the Department. The following are controls to prevent losses and unauthorized use and to avoid both inventory excesses and shortages:

- Equipment Inventory List: Division Commanders maintain on file in the Department's computer an inventory list of all equipment issued to each sworn officer and to the uniformed civilians employed by this Department. Any piece of equipment that is missing or in need of replacement should be indicated on the equipment inventory list. Any employee found to have lost or misused any piece of equipment shall be brought to the attention of the Deputy Chief of Police.

**POLICE PROPERTY DISTRIBUTION:** The distribution and issuance of police property to authorized users is the responsibility of the Deputy Chief as part of the property management system:

- Upon receiving the police property or equipment requested, the Deputy Chief or his/her designee will check the property for proper working condition and the general repair prior to approval of payment for such property or equipment;
- All property and equipment will be recorded in the Deputy Chief's inventory list;
- The Deputy Chief or his/her designee will then issue the property or equipment to the authorized user through the chain of command.

**POLICE PROPERTY OPERATIONAL READINESS:** All police property will be kept in operational readiness as part of the property management system:

- The Deputy Chief is charged with maintaining all stored police property/equipment/supplies in operational readiness;
- Division commanders are charged with maintaining police property/equipment/supplies assigned to their respective divisions in operational readiness;
- Problems with police property/equipment/supplies assigned to individuals or divisions will be directed to the Deputy Chief;
- Defective slips will be completed and submitted to the appropriate division for property, equipment, or vehicle repairs.

**REQUISITION AND PURCHASE:** The requisition and purchase of supplies and equipment by and for this Department shall be conducted in accordance with the Town of Stratford Purchasing Policy (revised: January 2024), which includes provisions for:

- Specification of items requiring standardized purchases;

- Bidding procedures;
- Criteria for the selection of vendors and bidders;
- Procedures for emergency purchasing or rental agreements for equipment;
- Procedures for requesting supplemental or emergency appropriation and fund transfer.

