

**TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**  
**2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

<b>SUBJECT: Fiscal Management, Forfeitures and Funds</b>		
<b>2.1</b>	<b>EFFECTIVE:</b> 10-28-2024	<i>Jamey Haltom</i> Jamey Haltom, Chief of Police
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	<b>TOTAL PAGES:</b> 16	

**2.1.1 PURPOSE**

This policy describes the procedures and responsibilities for the Department's fiscal processes, to include the budget, asset forfeitures, and confidential informant funds.

**2.1.2 POLICY**

The Chief of Police has the overall authority and responsibility for the fiscal management of the Department. All members shall carefully conserve and account for fiscal resources.

The day-to-day fiscal management of the Department includes the preparation and monitoring of the budget. This shall be delegated by the Chief of Police to the Fiscal Unit of the Administrative Bureau.

**2.1.3 DEPARTMENT BUDGET**

- A. The City Budget Director provides schedules and budget guidelines for the submission of proposed departmental budgets for the succeeding year.
- B. The Fiscal Unit initiates the internal annual budget process by having Command staff submit justification sheets each year.
- C. Bureau Commanders develop and submit the justification sheets on Fiscal Unit computer forms. Requests shall be justified to support functional goals and objectives and measurable performance indicators.
- D. Once the justification sheets are submitted to the Fiscal Unit, they shall be entered into the budget spreadsheet.
- E. The City's Budget Director shall send out personnel projections for the current year to verify. Once those are correct, he or she shall send out the next year's projections with any pay increases for verification.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

- F. The City's budget director provides a bottom-line target number for non-personnel related expenses which cannot be exceeded by the Department.
- G. Once the Bureau receives the City's target number, the Fiscal Unit and the Chief's office shall meet, examine, and discuss all justification sheets to see what is absolutely essential for the budget year.
- H. The Fiscal Unit shall enter the budget into the Lawson System line item by line item. This shall be completed annually as determined by the City Budget Director.
- I. After the budget is entered, the Chief shall decide what is to be presented to the City Manager and Budget Director.
- J. The City Council receives the City Manager's budget recommendation and must approve the budget by the mandatory deadline.

#### **2.1.4 PURCHASING**

- A. Employees may access Expenditure Request forms on the Department report writer or in the Agency Forms folder. Once the request is completed on the computer, it must be printed or emailed through the chain of command. The Expenditure Request shall be reviewed at each level and forwarded only if approved. Once received, the Executive Officer to the Chief of Police shall review and forward approved expenditures to the Fiscal Unit.
- B. The Fiscal Unit shall enter approved expenditure requests as a requisition into the computer for processing or use a procurement card.
- C. The Fiscal Unit shall keep copies of the expenditure requests for future reference.

#### **2.1.5 PURCHASING CARD PROGRAM (P-CARD)**

- A. Employees shall follow the Purchasing Card Program (P-Card) guidelines and paperwork requirements prescribed by the Purchasing Director.
- B. The Fiscal Unit shall serve as the Department's Purchasing Card Coordinator. The Coordinator is responsible for:
  - 1. Receiving requests for and issuing the purchasing cards;
  - 2. Statement reconciliation; and
  - 3. Serving as the contact person for any problems or situations that may arise.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

- C. The P-Card guidelines are:
  - 1. The Department shall maintain select individuals with P-Card authority;
  - 2. The P-Card may be used for purchasing commodities for the Department with the Executive Officer, Chief of Staff or Chief's approval;
  - 3. There is a monthly purchasing limit on each card; and
  - 4. The purchasing card may be used to secure hotel reservations, but personnel shall use other approved methods for the actual payment of hotel and transportation costs.
- D. The cardholder shall be responsible for the following guidelines:
  - 1. The cardholder's name shall appear on the card and he or she shall be the only person allowed to sign for purchases;
  - 2. The card shall not be used more than 10 times in one day;
  - 3. The cardholder shall be responsible for the use of the card, retaining receipts, and for the security of the card; and
  - 4. Any unauthorized or fraudulent use of the card shall result in disciplinary action, per City rules and regulations.

#### **2.1.6 EMERGENCY EXPENDITURE**

- A. Emergency expenditures are purchases or rentals of items needed to mitigate the loss of life or property in the event of catastrophic incidents.
- B. The Chief of Police, or designee, may authorize such expenditures and waive the formal expenditure request procedure. This allows the Police Accountant to obtain the required funds from City Finance to purchase needed items or services. The Emergency Management Staff shall be responsible for working with the Fiscal Unit to track and document emergency expenditures.

#### **2.1.7 ACCOUNTING**

- A. The Chief of Police may order internal audits of cash funds and designate authority for the conduct of such audits at any time.
  - 1. The designated auditor shall compare the fiscal unit balance sheet to the Lawson System.
  - 2. If there is no discrepancy, a report of the findings shall be distributed to the Command staff.
  - 3. If a discrepancy is found, the previous quarter's balance sheet shall be compared for accuracy (repeat past quarters until balances agree).
    - a. Check records going forward to locate discrepancy.
    - b. Issue result of findings to Command Staff.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

- B. Cash fund audits shall comply with Cash Fund Account Procedures.
- C. Property cash handling shall be audited during the outside unit supervisory audit as directed in the Property Operations Manual.
- D. The City of Topeka audits all non-cash funds during their annual audit by an outside accounting firm.
- E. The Department shall maintain an accounting system to document the flow of expenditures and monies received that effect the Department's budget.
- F. The Department's accounting system provides for:
  - 1. The initial appropriation for each account or program;
  - 2. Balances for each account or program;
  - 3. Expenditures and encumbrances made during the period; and
  - 4. Unencumbered balances.
- G. Kansas Governor's Grant Program (KGGP)
  - 1. The Crime Victim's Assistance Office Specialist and Accounting Supervisor shall coordinate the grant.
  - 2. All monthly and quarterly submissions shall be submitted through the grant portal accessed through the KGGP website.
  - 3. All submissions shall follow the City of Topeka Grant Management Procedures.
  - 4. Only the Grant Coordinators and City Financial Services shall have access to the KGGP website.

#### **2.1.8 CASH ACCOUNTS**

All funds from which employees are authorized to receive, maintain, or disburse cash shall comply with the following requirements:

- A. In General
  - 1. Cash funds can only be established by a City resolution approved by City Council. Requests for cash funds shall be forwarded through the chain of command.
  - 2. A manual ledger or computer program shall be maintained that identifies initial balances, cash income, cash disbursements, and the balance on hand of any cash fund on a daily, monthly, and quarterly basis.
  - 3. Documentation of cash (coin and currency) receipts and disbursements created at the point of the transaction shall be maintained for a period of three years and then destroyed.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

4. The Chief of Police, or designee, shall authorize all cash disbursements. Such authorization shall entail the approval of all vouchers prior to payment or the approval of all claims for cash reimbursement.
    - a. The Accounting Petty Cash Fund is the only fund authorized for cash reimbursement or payments of any type.
    - b. All requests for cash disbursements must be accompanied by a receipt or invoice.
  5. The Fiscal Unit shall be responsible for receiving all remittances from the following sources:
    - a. Contracted services;
    - b. Restitution; or
    - c. Vendor refunds.
  6. Bureau Commanders shall be held responsible for disbursements and receipts from all cash funds assigned to their respective Bureaus.
  7. Cash fund receipts shall be audited on an annual basis.
- B. Budgeted Cash Fund Accounts
- Funds for cash disbursement by employees that are funded through the annual budget are the:
1. Fiscal Unit Petty Cash Fund; and
  2. Imprest Fund (money to buy narcotics).
- C. Cash Revenue Accounts
- Accounts where employees accept cash revenue are the:
1. Animal Control Cash Register;
  2. Records Cash Register;
  3. Fiscal Unit.

#### **2.1.9 DEPARTMENT DONATIONS/CONTRIBUTIONS**

- A. Any employee of TPD may receive donations or contributions from the public, and such monies, gifts, and/or property shall be turned over to the authorized Unit Supervisor for documentation.
1. Prior to accepting any property on behalf of the Department, the employee shall submit correspondence up the chain of command with the request. The Bureau Commander shall analyze the property and the associated benefit/cost to the Department and make a final determination to accept or decline the property. If accepted, the property shall be listed on the Department's inventory.
  2. All checks/monies shall be forwarded to the Fiscal Unit to be placed in the appropriate account where they can be accounted for quarterly.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

- B. When the donation/contribution is received, the receiving employee/Unit OIC shall notify the Chief's Office in writing and advise:
  - 1. The name of the citizen/group/organization making the contribution or donation;
  - 2. The address of the donor;
  - 3. The amount of the donation; and
  - 4. Whether the Unit is going to acknowledge the donor or if it is requested of the Chief to do so.
- C. Anonymous Donations
  - 1. As set forth in K.S.A. 45-221(a) (8), and amendments thereto, employees shall not disclose information that would reveal the identity of an individual who lawfully makes a donation to the Topeka Police Department, if anonymity of the donor is a condition of the donation.
- D. Fund Raising Activity
  - 1. The Chief of Police must approve all fund-raising activity on behalf of the Department, or official personal endorsements in connection with any fund-raising activity, by any employee, for any cause, in writing.

#### **2.1.10 TRUST FUND ACCOUNTS**

- A. In General
  - 1. The Fiscal Unit will manage all authorized trust fund accounts of the Department.
    - a. Trust Fund Accounts contain funds donated or earned by the department that are not part of the annual budget by the City and are not cash revenue.
    - b. Purchases from Trust Fund accounts are made through submission of Expenditure Request forms approved by the Chain of Command and submitted to the Fiscal Unit.
  - 2. The Fiscal Unit requests review and approval from the Chief before processing the Expenditure Request for payment.
  - 3. An employee who identifies a need to open, merge or close an account in the Department must obtain permission through the Chief of Police and the City Finance Department.
  - 4. Donation accounts
    - A current list of donation accounts (Non-Law Enforcement Trust Fund accounts) includes the:
    - a. Canine Fund;
    - b. Crime Prevention Fund;
    - c. Equipment Fund; and
    - d. Training Class Registrations Fund.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

#### **5. Revenue Funds**

Current revenue and cash fund accounts include the:

- a. Property/Cash Holding Account;
- b. Crime Prevention Account;
- c. Narcotics/Gambling Account;
- d. State of Kansas Drug Tax Account;
- e. Federal Forfeiture Account (Interest bearing account); and
- f. State of Kansas Law Enforcement Training Reimbursement Account.

#### **2.1.11 ASSET FORFEITURE**

Employees shall institute asset forfeiture on property when it is legal to do so and to clarify the procedures to be used by officers and detectives when the information developed indicates the asset forfeiture laws apply to the criminal activity that has been discovered.

##### **A. In general:**

1. Conduct and offenses giving rise to forfeiture under K.S.A. 60-4104 and amendments thereto:
  - a. All offenses which statutorily and specifically authorize forfeiture;
  - b. Violations involving controlled substances, as described in K.S.A. 21-5703, 21-5705, 21-5707, 21-5708(b), 21-5709(a), (b)(1), (c), (d), 21-5710, 21-5713(a), 21-5714, and 21-5716;
  - c. Theft, as defined in K.S.A. 21-5801, and amendments thereto;
  - d. Criminal discharge of a firearm, as defined K.S.A. 21-6308(a)(1) and (a)(2), and amendments thereto;
  - e. Gambling, as defined in K.S.A. 21-6404, and amendments thereto, and commercial gambling, as defined in K.S.A. 21-6406(a)(1), and amendments thereto;
  - f. Counterfeiting, as defined in K.S.A. 21-5825, and amendments thereto;
  - g. Unlawful possession or use of a scanning device or re-encoder, as described in K.S.A. 21-6108, and amendments thereto;
  - h. Medicaid fraud, as described in K.S.A. 21-5925 through 21-5934, and amendments thereto;
  - i. An act or omission occurring outside this state, which would be a violation in the place of occurrence and would be described in this section if the act occurred in this state, whether it is prosecuted in any state;
  - j. An act or omission committed in furtherance of any act or omission described in this section including any inchoate or preparatory offense, whether there is a prosecution or conviction related to the act or omission;

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

- k. Any solicitation or conspiracy to commit any act or omission described in this section, whether there is a prosecution or conviction related to the act or omission;
- l. Terrorism, as defined in K.S.A. 21-5421, and amendments thereto, illegal use of weapons of mass destruction, as defined in K.S.A. 21-5422, and amendments thereto, and furtherance of terrorism or illegal use of weapons of mass destruction, as described in K.S.A. 21-5423, and amendments thereto;
- m. Unlawful conduct of dog fighting and unlawful possession of dog fighting paraphernalia, as defined in 21-6414(a) and (b), and amendments thereto;
- n. Unlawful conduct of cockfighting and unlawful possession of cockfighting paraphernalia, as defined in K.S.A. 21-6417(a) and (b), and amendments thereto;
- o. Selling sexual relations, as defined in K.S.A. 21-6419, and amendments thereto, promoting the sale of sexual relations, as defined in K.S.A. 21-6420, and amendments thereto, and buying sexual relations, as defined in 21-6421, and amendments thereto;
- p. Human trafficking and aggravated human trafficking, as defined in K.S.A. 21-5426, and amendments thereto;
- q. Violations of the banking code, as described in K.S.A. 9-2012, and amendments thereto;
- r. Mistreatment of a dependent adult, as defined in K.S.A. 21-5417, and amendments thereto;
- s. Giving a worthless check, as defined in K.S.A. 21-5821, and amendments thereto;
- t. Forgery, as defined in K.S.A. 21-5823, and amendments thereto;
- u. Making false information, as defined in K.S.A. 21-5824, and amendments thereto;
- v. Criminal use of a financial card, as defined in K.S.A. 21-5828, and amendments thereto;
- w. Unlawful acts concerning computers, as described in K.S.A. 21-5839, and amendments thereto;
- x. Identity theft and identity fraud, as defined in K.S.A. 21-6107(a) and (b), and amendments thereto;
- y. Electronic solicitation, as defined in K.S.A. 21-5509, and amendments thereto;
- z. Felony violations of fleeing or attempting to elude a police officer, as described in K.S.A. 8-1568, and amendments thereto;
- aa. Commercial sexual exploitation of a child, as defined in K.S.A. 21-6422, and amendments thereto;
- bb. Violations of the Kansas racketeer influenced and corrupt organization act, as described in K.S.A. 21-6329, and amendments thereto;



## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

- cc. Indecent solicitation of a child and aggravated indecent solicitation of a child, as defined in K.S.A. 21-5508, and amendments thereto;
  - dd. Sexual exploitation of a child, as defined in K.S.A. 21-5510, and amendments thereto; and
  - ee. Violation of a consumer protection order as defined in K.S.A. 21-6423, and amendments thereto.
- B. Forfeiture may occur whether there is a prosecution or conviction related to the offense.
- C. Before requesting forfeiture, officers shall ensure that there is probable cause that the asset was used in committing or is a proceed from one of the crimes listed above. Even then, forfeiture may only be granted by the Court, if the Court determines forfeiture of the asset would not be unconstitutionally excessive pursuant to K.S.A. 60-4112(g). and that forfeiture of the asset would not be grossly disproportionate when compared with the severity of the crime.
- D. Factors that the court will consider in deciding whether a forfeiture was unconstitutionally excessive:
- 1. The seriousness of the offense.
  - 2. The extent of participation in the offense by the person from whom possession or control of the property was seized.
  - 3. The extent to which the property was used in committing the offense.
  - 4. The sentence imposed for committing the offense that gave rise to forfeiture.
  - 5. The effect of the forfeiture on the livelihood of the person from whom possession or control of the property was seized; and
  - 6. The fair market value of the property compared to the property owner's net worth.
- E. As defined in K.S.A. 60-4105, the following property is subject to forfeiture:
- 1. Property described in a statute authorizing forfeiture;
  - 2. except as otherwise provided by law, all property, of every kind, including, but not limited to, cash and negotiable instruments and the whole of any lot or tract of land and any appurtenances or improvements to real property that is either:
    - a. Furnished or intended to be furnished by any person in an exchange that constitutes conduct giving rise to forfeiture; or
    - b. Used or intended to be used in any manner to facilitate conduct giving rise to forfeiture, including, but not limited to, any electronic device, computer, computer system, computer network or any software or data owned by the defendant which

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

is used during the commission of an offense listed in K.S.A. 60-4104, and amendments thereto.

3. All proceeds of any conduct giving rise to forfeiture;
4. All property of every kind, including, but not limited to, cash and negotiable instruments derived from or realized through any proceeds which were obtained directly or indirectly from the commission of an offense listed in K.S.A. 60-4104, and amendments thereto;
5. All weapons possessed, used, or available for use in any manner to facilitate conduct giving rise to forfeiture;
6. Ownership or interest in real property that is a homestead, to the extent the homestead was acquired with proceeds from conduct giving rise to forfeiture;
7. Contraband, which shall be seized and summarily forfeited to the state without regard to the procedures set forth in this act;
8. All controlled substances, raw materials, controlled substance analogs, counterfeit substances, or imitation controlled substances that have been manufactured, distributed, dispensed, possessed, or acquired in violation of the laws of this state; and
9. Any items bearing a counterfeit mark.

#### **F. Qualifiers for Asset Forfeiture**

1. All items that have a collective value of \$2000 or more. If the amount is less than \$2,000, it requires approval from the Chief or designee; and
2. Can be reasonably assumed to be a proceed obtained from the offense or conduct giving rise to forfeiture, or
3. Can be reasonably assumed to be used to commit the offense or conduct giving rise to forfeiture.

#### **G. Processing Seized Items**

1. An Evidence Custody Receipt will be completed on ALL items in narcotics related cases.
  - a. A copy of the ECR will be given to the person from whom the property was taken.
2. The Narcotics Unit Commander or designee shall prepare the Verified Petition for the order of forfeiture. The Verified Petition and a copy of all reports shall be forwarded to the DA for prosecution.
3. The Narcotics Unit Commander or designee shall enter each potential forfeiture item into the Master Forfeiture File.
4. The Master Forfeiture File will indicate a case number for each forfeiture action and indicate final disposition for each item of the targeted forfeiture.

#### **H. U.S Currency Seizure**

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

1. If large amounts of currency meet the test it may be seized.
  2. Currency will be counted in the presence of the interested party when practical.
  3. Have two officers present when currency is counted.
  4. The Offense Narrative report shall indicate any items seized for Asset Forfeiture.
  5. The money will be placed in the TPD Currency Envelope. The Currency Envelope will be placed in the Property Room locker.
  6. The Fiscal Unit shall deposit the funds into the appropriate account.
  7. Before court assignment, potential forfeitures go in the Seized for Forfeiture trust account. Drug related non-forfeitures seizures go in the Seized Other Narcotics Trust Account. All other seizures go in the trust account.
  8. An asset forfeiture affidavit will be completed and sent to the District Attorney's office within 14 days of seizure.
  9. After all forms have been completed the Narcotics Units will send the asset forfeiture affidavit to the District Attorney's Office for prosecution.
  10. Final Disposition
    - a. Upon receiving the forfeiture order from the court of jurisdiction, the Narcotics Unit Commander will forward copies to Property Room and Fiscal personnel for disposition.
    - b. Forfeited property will be disposed of by conversion, surplus or auction.
      - 1) Firearms are disposed of in accordance with Federal, State and City law.
      - 2) A court order must be presented to the Property Room prior to conversion of forfeited property.
- I. Disposition of Funds Received
1. TPD receives asset forfeitures by working with Alcohol Beverage Control's Enforcement Unit, the Federal Bureau of Investigation Task Force, the Drug Enforcement Administration Unit and the KBI as a cooperative split of forfeitures seized.
    - a. The last three listed agencies adopt cases for the Police Department as long as their criteria are met.
    - b. ABC taxes violators by using the Drug Tax Stamp Act.
    - c. These agencies are a valuable resource for using the forfeiture process as a tool to discourage illegal activity.
  2. After court assignment, any monies received from forfeited property will be placed in the Police Narcotics/Gambling Trust Account, if it is a state forfeiture. It will go in the Federal Forfeiture Trust Account if a Federal forfeiture. Or, it will go in the Drug Tax Trust if the state seizes it for drug taxes.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

- J. Reporting Requirements for Asset Forfeiture Programs are handled by the Fiscal Unit.
  - 1. Reoccurring Reports:
    - a. Kansas Asset Seizure and Forfeiture Incident Report for each state forfeiture disposition, with assistance from Police Commander or designee;
  - 2. Quarterly Report:
    - a. Quarterly journal entry to allocate the pro-rated interest earned to the Asset Forfeiture Programs.
    - b. Pro-rated interest will be calculated based on the total balance of each Asset Forfeiture Program compared to the total balance of the Law Enforcement Trust Fund at the end of each quarter.
  - 3. Annual Reports:
    - a. Annual Equitable Sharing Agreement and Certification (ESAC) – Department of Justice and Department of Treasury Asset Forfeiture Programs;
    - b. Total annual program expenditures each year from the ESAC to the Jurisdiction's Finance Unit to be included in the Jurisdiction's Schedule of Expenditures of Federal Awards (SEFA);
    - c. Kansas Asset Seizure and Forfeiture Annual Financial Report – State of Kansas Asset Forfeiture Program.
  - 4. The Fiscal Unit shall adhere to all equitable sharing program requirements set forth in the current Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.
- K. Purchases Made from Forfeiture Accounts
  - 1. Units requesting purchases shall submit an Expenditure Request via the Chain of Command to the Fiscal Unit.
  - 2. If approved by the Chief of Police or designee, it shall be forwarded to the Fiscal Unit.
  - 3. Purchase requests using donated funds will follow City of Topeka Central Purchasing Procedures.
  - 4. The Fiscal Unit shall check each vendor in the System for Award Management (SAM.gov) prior to processing equitable sharing fund purchases to ensure that the vendor does not have any suspensions or debarments. Documentation of SAM.gov review will be maintained in the Fiscal Unit.
  - 5. Used for the purposes listed in K.S.A. 60-4117.

#### **2.1.12 DEPARTMENT FIXED ASSET MANAGEMENT**

- A. In General
  - 1. Department personnel shall list all fixed assets, with an initial cost of \$5,000 or more on the City's inventory.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

2. Bureau Commanders shall have the overall responsibility and accountability for the acquisition, identification, issue, re-issue, and maintenance of all inventory assets used by their Bureau and shall maintain inventory records.
3. Bureau personnel will:
  - a. Maintain all assets in operational readiness condition;
  - b. Keep Department assets secure within their assigned unit; and
  - c. Develop administrative procedures for fixed asset control, security, and operational readiness maintenance.
4. Personnel shall dispose of all surplus and obsolete inventory assets in accordance with state law and city code provisions.
5. Bureau Commanders shall be responsible for consumable commodity items, usage, and tracking.
6. The Department's Fiscal Unit shall maintain a:
  - a. Copy of purchase orders for all property;
  - b. Listing of all fixed assets purchased which cost more than \$5,000;
  - c. Listing of all inventory purchased with Asset Forfeiture Funds that exceeds \$5,000 per unit. The inventory log needs to include the following if applicable: description of item; serial number; asset number/fleet vehicle number; total cost; name of custodian; date of assignment; status; location; disposal date if inventory has been disposed, and;
  - d. Listing of tangible property received from Asset Forfeiture Programs. The inventory log needs to include the following if applicable: description of item; serial number; asset number/fleet vehicle number; total cost; name of custodian; date of assignment; status; location; disposal date if inventory has been disposed.

#### **2.1.13 IMREST FUNDS**

- A. Each year Imprest Funds are budgeted by the Topeka Police Department as authorized by City Council resolution. It is important that the expenditure of these funds be properly tracked without interfering with the rapid disbursement of funds for investigations. This procedure outlines the tracking of these funds.
  1. Use of Imprest Funds
    - a. The Imprest Funds will be used for controlled buys and payments to informants for criminal information.
    - b. Any other investigation expenses must be approved by: The Chief of Police, the Chief of Staff or the Executive Officer.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

- c. No Imprest Funds will be expended for testifying or accommodating an informant or witness unless approved by the Chief of Police, the Chief of Staff or the Executive Officer.
- 2. Responsibilities for Operating the Fund
  - a. Responsibilities for operating the fund are assigned to the Narcotic Unit Commander(s). Responsibilities shall be to:
    - i. Maintain a record of all expenditures of Imprest Funds;
    - ii. Maintain copies of all expenditure forms;
    - iii. Disburse funds as needed to members of the Department;
  - b. The Bureau Commander may delegate the task of issuing funds and collecting receipts to a Commander of the Narcotics Unit.
  - c. The Bureau Commander must approve any payment over \$500 to an informant
  - d. Balance the account monthly; and
  - e. Maintain security of the funds.
- 3. Fund Disbursement
  - a. When a request is made to the unit Commander or designee for use of Imprest Funds, the disbursement will be made to the requesting officer in the amount requested.
  - b. The top portion of the "Imprest Funds Report" shall be completed and signed by the requesting Officer.
  - c. The unit Commander shall place the date and time the funds are issued on the form and sign it.
  - d. The unit Commander shall place the pink copy of the 'Imprest Funds Report' in the lockbox.
  - e. The Officer shall complete the lower portion of the form when money is disbursed.
  - f. The confidential informant shall sign his or her name on the form prior to receiving cash.
    - i. The informant's code name may be used only when his or her real name signature and code name signature are on file.
    - ii. The CI shall legibly print his or her code name and real name next to the signatures for clarity purposes.
    - iii. A second officer shall witness the transaction and sign the Imprest Fund Report.
    - iv. All officers' signatures shall be legible and accompanied with the officer's badge number.

## TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL

### 2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS

- g. Complete the lower portion of the form in its entirety.
  - h. All portions of the form filled out shall be brief but complete.
  - i. If no information is available for a line on the form, the officer shall place N/A on the line.
  - j. A copy of the property receipt shall be attached to the form.
  - k. If the funds are not needed, the officer shall return the funds within 48 hours, if possible.
    - i. If the officer is unable to return the funds within 48 hours, the officer shall obtain permission from the unit Commander to keep the funds until arrangements can be made to return it.
    - ii. The officer shall ensure the money is kept in a secure place inside the Narcotics Unit until its return.
    - iii. Officers shall complete the area on the top section of the 'Imprest Funds Report' indicating the money was returned.
    - iv. The officer returning the money and the unit Commander receiving the money must both sign the form (the white and yellow copies).
  - l. The officer shall retain the yellow sheet showing where the money went for his/her records and the white copy is returned to the Unit Commander.
  - m. The unit Commander shall indicate the date and time on the form and sign it.
  - n. The Bureau Commander, or designee shall then match the original white sheet to the pink sheet, already in the lockbox.
4. Requesting Funds from the Fiscal Unit
- a. The Narcotics Unit Commander shall keep the Imprest cash fund as close to \$5,000.00 as possible.
  - b. Requesting funds from the Fiscal Unit shall be done as follows:
    - i. The unit Commander shall request Imprest funds through the Executive Officer as needed to maintain the cash fund at \$5,000.00.
    - ii. The request shall be done via email with a copy to the Fiscal Unit.
    - iii. The Bureau Commander shall review the request and authorize the release of imprest funds to the unit Commander.

## **TOPEKA POLICE DEPARTMENT POLICY AND PROCEDURE MANUAL**

### **2.1 FISCAL MANAGEMENT, FORFEITURES AND FUNDS**

- iv. The authorization shall be done by email to the unit Commander and Fiscal Unit.
    - v. The Fiscal Unit shall review the ledger spreadsheet and issue a check to bring the Imprest cash fund back to \$5,000.00
  - c. Reimbursement funds received by the Fiscal Unit shall be given to the unit Commander or designee, who shall count and sign for the funds.
  - d. Equitable sharing funds (federal forfeiture funds) may not be used to establish cash accounts. The use of equitable sharing funds for buy money and informant payments is not allowed.
- 5. Imprest Fund Accounting
  - a. A ledger shall be maintained by the Narcotic Unit Commander consisting of the same information provided to the Fiscal Unit. This shall be maintained on computer with a file back up.
  - b. The Imprest Fund shall be balanced at all times. The total currency and receipts should always equal the authorized amount of funds.
  - c. The Fiscal Unit shall conduct an audit of the Imprest Funds located in the Narcotics Unit on an annual basis or as deemed necessary.