

GENERAL ORDER

PORT WASHINGTON POLICE DEPARTMENT

SUBJECT: FISCAL MANAGEMENT/AGENCY OWNED PROPERTY		NUMBER:	1.5.1
		ISSUED:	5/1/09
SCOPE:	All Police Personnel	EFFECTIVE:	5/1/09
DISTRIBUTION:	General Orders Manual	<input checked="" type="checkbox"/> RESCINDS	7.1, A-4-81
		<input type="checkbox"/> AMENDS	
REFERENCE:	WILEAG 5th EDITION STANDARDS: 1.5.1, 1.5.2, 1.5.3, 1.5.4, 1.5.5		

INDEX AS: Accounting System
 Audits
 Cash Handling Procedures
 Fiscal Management
 Inventory Control

PURPOSE: The purpose of this Order is to establish guidelines relating to Departmental accounting and fiscal control procedures.

This Order consists of the following numbered sections:

- I. POLICY
- II. ACCOUNTING SYSTEM
- III. AUDITS
- IV. CASH HANDLING PROCEDURES
- V. INVENTORY CONTROL

I. POLICY

- A. It is the policy of the Port Washington Police Department that all of the department's fiscal activity be conducted in a responsible, efficient, and effective manner. The Chief of Police has overall authority and responsibility for the fiscal management of the department.

II. ACCOUNTING SYSTEM

- A. The City of Port Washington Finance Department records and documents the flow of expenditures of all fiscal activity that affects the department's budget.
- B. The finance department prepares monthly statements which include the following information:
 - 1. Initial appropriation for each account;
 - 2. Balances at the commencement of the monthly period;
 - 3. Expenditures and encumbrances made year to date; and
 - 4. The unencumbered balance.
- C. Detail account listings from the finance department are reviewed and analyzed in comparison with unofficial department records. The Chief of Police or the Chief's Designee shall investigate any discrepancies.

III. AUDITS

- A. The fiscal activities of the department shall be audited on an annual basis during the course of the annual audit of the City's fiscal activities.

IV. CASH HANDLING PROCEDURES

- A. Cash receipts:
 - 1. Cash received in payment of Bicycle Licenses shall be attached to the bike license and sent with the bike license application to city hall.
 - 2. Cash (or checks) received in payment of Parking Tickets shall be attached to the parking ticket and placed in the locked petty cash drawer. A list of the paid parking tickets shall be faxed to the City Treasurer the next working day. The list and payments shall be delivered to the City Treasurer immediately after the fax is sent. A copy of the Parking Ticket marked "Paid" shall be made if a receipt is requested.
 - 3. Cash (or checks) received for photocopy fees shall be placed in the petty cash drawer and logged in the brown book. When more than \$150 is in the petty cash drawer, the excess shall be forwarded on the morning of the next business day, to the City Treasurer, who shall mark it as "Miscellaneous Revenue – Police Dept."

4. Cash (or checks) received for new Motor Vehicle Registrations and Renewals shall be placed in an envelope marked with the customer's name and amount paid and placed in the petty cash drawer. The check/cash will be delivered to City Treasurer the next business day morning
5. The following procedure shall be followed when money is collected for a warrant at the Port Washington Police Department and is to be forwarded to Mid-Moraine Municipal Court.
 - a. Money shall be counted by the Records Clerk receiving the money. If change is required, money shall be exchanged from petty cash.
 - b. A receipt shall be issued to the defendant. On the receipt, it shall indicate what the warrant is for, including the citation number(s) and total bond amount collected and signature of the Records Clerk accepting the payment. Include the number of denominations received. Example: 5 - \$20.00, 2 - \$10.00, 4 - \$1.00 = \$124.00. The white copy of the receipt will be given to the payer.
 - c. A second department employee shall then count the money, double-checking for accuracy. If correct, the receipt shall be initialed by that employee.
 - d. The money shall then be placed into the envelope and sealed. The yellow copy of the receipt shall be stapled to the outside of the envelope. Both subjects handling the money shall then initial the outside of the envelope.
 - e. The envelope shall then be dropped into the locked drop box located at the front counter in Records. The warrant money shall be sent to City Hall the next business day, along with a receipt requiring a signature confirming delivery and receipt by City Hall . City Hall shall mail a check to Mid-Moraine Municipal Court to satisfy the warrant.

6. If warrant money is collected that is to be forwarded to another police agency, steps 5a. – 5d. above shall be followed. The envelope shall be placed in the locked drop box and a note left on the daily log for the Chief's Administrative Assistant. She shall forward a check request along with the payment to the City Treasurer who shall issue a check that will be sent to the appropriate law enforcement agency.
 7. Access to the petty cash drawer and locked drawer by the safe shall be limited to Records personnel and the Chief's Administrative Assistant. The warrant box shall be accessed only by the Court Clerk and the Chief's Administrative Assistant.
 8. Checks or money orders to Registration Fee Trust for purchase of temporary plates shall be sent to the DMV along with the MV1 form and vehicle title. A receipt shall be written indicating the amount being paid to Registration Fee Trust, including the \$5 service fee (cash, money order, or check) which is paid to Port Washington Police Department (to be placed in petty cash drawer).
- B. The Records Clerk shall be responsible for balancing the cash drawer during his/her shift.
- C. Department personnel may receive cash bond for payment of the following:
1. Traffic or municipal citation bonds accepted prior to the court date listed on the citation and issued by the Port Washington Police Department (ONLY if instructed by a supervisor to do so, due to the defendant being from out-of-state).
 2. Bonds for warrants issued by the Port Washington Police Department or another law enforcement agency (see IV.A.5 and 6 above).
- D. Petty cash drawer kept by the Chief's Administrative Assistant shall be disbursed when a receipt is submitted to the Administrative Assistant. The Administrative Assistant shall reconcile the petty cash fund as needed. A voucher shall be written for each account and the receipts shall be attached to the appropriate voucher. The voucher shall indicate the date, reason for the expense, the budget account number to be charged, and the amount. The vouchers along with the receipts shall be forwarded to the City Treasurer for replenishment of the petty cash drawer.

V. INVENTORY CONTROL

- A. The Police Captain shall be responsible for conducting an annual inventory of high priority department equipment and property. The inventory shall be concluded by the end of each calendar year. The inventory will include:

1. Department equipment and property in general use by the agency, including:
 - a. Vehicles
 - b. Rifles
 - c. Shotguns
 - d. MDC (Mobile Data Computers)
 - e. AED (Automated External Defibrillators)
 - f. Digital Cameras
 - g. Preliminary Breath Testers (PBT's)

2. Department equipment issued to and used by individuals:
 - a. Firearm
 - b. Handcuffs
 - c. Portable Radio

- B. Department records shall be maintained for assigned department property whether for short or long-term duration.
- C. Each employee of the department shall be responsible for all property issued and assigned to them.
- D. Any lost, damaged, or stolen property must be reported to a ranking officer as soon as practical.
- E. The Chief of Police or the Chief's designee shall be authorized to purchase supplies and equipment for the department.

APPROVED:

DATE:



4/2/19

Chief Kevin Hingiss

Revised 4/2/19
Revised 6/10/16
Revised 11/6/15
Revised 2/4/15
Revised 4/13/10