



POLICY & PROCEDURE

PORTAGE POLICE DEPARTMENT

SUBJECT: **FISCAL MANAGEMENT/AGENCY OWNED PROPERTY**

SCOPE: All Department Personnel
DISTRIBUTION: Policy & Procedures Manual

REFERENCE:

NUMBER: 1.06

ISSUED: 06/25/2021

EFFECTIVE: 06/25/2021

RESCINDS

AMENDS

WILEAG 5TH EDITION

STANDARDS: 1.5.1, 1.5.2, 1.5.3, 1.5.4, 1.5.5, 1.8.1

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

PURPOSE: The purpose of this Policy & Procedure is to establish guidelines for members of the Portage Police Department relating to the accounting and fiscal control procedures as well as agency owned property and contractual services.

This Policy & Procedure consists of the following numbered sections:

- I. POLICY
- II. ACCOUNTING SYSTEM
- III. AUDITS
- IV. CASH
- V. INVENTORY CONTROL
- VI. PURCHASING

VII. CONTRACTUAL SERVICES

I. POLICY

- A. It is the policy of the Portage 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 of the fiscal management of the department.

II. ACCOUNTING SYSTEM

- A. The City of Portage Treasurer's Office records and documents the flow of expenditures of all fiscal activity that affects the department's budget.
- B. The Treasurer's Office prepares 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. Unencumbered balance.
- C. Detailed account listings from the Treasurer's Office are reviewed and analyzed in comparison with unofficial department records. The Chief or 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 of Portage's fiscal activities.

IV. CASH HANDLING PROCEDURES

- A. A cash box is maintained and controlled by the Administrative Assistants and is kept secured at the front counter to be used by staff for funds received. The accounting of these funds are kept by ledger which requires amounts to be listed indicating where the moneys came from or where spent. Access to the cash box or the bank bag shall be limited to administrative assistants, administrative personnel, shift supervisors, Community Service Officers, and officers assigned special assignments.
 - 1. The cash box is used for general daily activities such as costs for copies being made and parking tickets. This cash box begins with \$50.00 and is re-supplied

every month. Any money taken in is compared against the ledger and then taken to the City Treasurer where a receipt is issued. Receipts are kept by month and current year with the administrative assistants. A receipt will be given to the payee if requested.

B. Cash received in the mail shall be given to an administrative assistant or community service officer who will distribute the money as follows:

1. Cash received for requests of public records and accident reports shall be forwarded to an administrative assistant who will complete the request and deposit the cash or check into the cash box and issue a receipt if requested.

This procedure will be followed for all miscellaneous receipts of money such as bicycle licenses, copies, etc.

2. Cash for payment of parking tickets shall be forwarded to a community service officer. The CSO shall record the payment in the parking ticket tracking software. The payment will be recorded into the cash box and will issue a receipt if requested. The cash twice a month will be given to the City Treasurer.
3. Any money received in payment for ordinance or traffic citations will be placed in an envelope and taken to the Municipal Court Clerk.

C. A separate petty cash account is kept in a bank bag and secured in a drawer at the front counter. This is regulated by the administrative assistants who make entries into a ledger when funds are used. This account began with \$150.00 and replaced as needed. Petty cash account is to be used for purchases of less than \$25.00. Receipts are required for petty cash purchases. These purchases shall be listed in the ledger.

D. For any purchases made, employees will turn in a signed receipt to the chief of police or designee.

E. The following shall be prohibited from petty cash payment.

- a. Items regularly purchased by the city.
- b. Payment for personal services.
- c. Loan to employees.
- d. Cashing of personal or payroll checks.

F. One of the administrative assistants on a rotating basis will at the beginning of their shift shall balance the cash box.

1. A bank bag will be prepared and will be locked in a secure location in the administrative assistant's work area.

G. Persons who are able to post cash bond for a warrant will be taken to the Columbia County Jail to post the bond.

- H. The Municipal Court Clerk will handle and payments by credit card for traffic or ordinance citations.
- J. Petty cash may be authorized by the Chief or designee. Cash will be disbursed from the cash box, in exchange for signing the ledger and indicating the purpose for the purchase. The ledger will indicate the date, reason for the expense, the budget account number to be charged, and the amount.
- K. At least quarterly, the department shall document an accounting summary of all cash activities.

V. INVENTORY CONTROL

- A. The Administrative Assistant and Assistant Chief shall be responsible for conducting an annual inventory of department equipment and property. The inventory shall be concluded by the end of each calendar year. The inventory will include all equipment with a value of over \$500.00
- B. The annual inventory will be provided to the Treasurer's Office, which tracks all Portage property, equipment, and assets.
- C. Department records shall be maintained for assigned department property whether for short- or long-term duration.
- D. Each employee of the department shall be responsible for all property issued and assigned.
- E. Any lost, damaged, or stolen property must be reported to a ranking officer as soon as practical.

VI. PURCHASING PROCEDURES

- A. All department purchasing is controlled by the City Procurement Policy and regulated by the Chief of Police.
 - 1. Purchase orders are not necessary for all purchases.
 - 2. Sole Purchasing is allowed for services, equipment or other items that are unique, proprietary to items or equipment already in use, or otherwise unobtainable by another vendor.
 - 3. Purchases between \$1,000 and \$5,000.00 require competitive oral quotes. Every effort will be made to receive three quotes from qualified vendors.
 - 4. Purchases in excess of \$5,000.00 will require competitive written quotes and City Administrator approval. Every effort will be made to receive three quotes from qualified vendors.

5. Competitive sealed bids (3) are required for purchases over \$15,000. These require special specifications unless waived by the City Administrator and City Treasurer.

6. When costs are competitively the same or better, purchasing supporting local vendors/businesses are preferred.

B. Employees other than the Chief or designee may request to make a purchase under \$2,500.00 after advising the Chief of the need for the request.

C. Receipts of the purchase shall be forwarded to the Chief with the Officer's signature on the invoice and an explanation of the product noted on the invoice if needed.

D. An emergency purchase(s) up to \$50.00 may be made without the Chief's approval and shall be accompanied by a memo explaining the urgent need for the purchase.

E. For purchases under \$10.00 that are unable to be charged, petty cash may be obtained from the Administrative Assistant.

VII. CONTRACTUAL SERVICES

A. The only member of the department authorized to enter into a formal written agreement or contract between an outside entity and the Portage Police Department is the Chief of Police. The agreement must be in writing and signed by the Chief of Police and the outside entity's authorized representative prior to implementation.

B. A complete and accurate copy of all agreements will be maintained in the office of the Chief of Police for reference.

Keith J. Klafke
Chief of Police

This Policy & Procedure cancels and supersedes any and all written directives relative to the subject matter contained herein.

Initial 06/25/2021