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# Cash Handling, Security and Fiscal Management

## 704.1 PURPOSE AND SCOPE

This policy provides guidelines for the overall fiscal management of the Department and to ensure department members handle cash appropriately in the performance of their duties.

This policy does not address cash-handling issues specific to the Property Clerk and Informants policies.

## 704.2 POLICY

It is the policy of the Greece Police Department to properly handle and document cash transactions and to maintain accurate records of cash transactions in order to protect the integrity of department operations and ensure the public trust.

Members shall not spend any monies or incur any financial obligations in the name of the Greece Police Department in a manner inconsistent with the Town Purchasing Policy and without the prior knowledge and permission of the Chief of Police or their designee.

## 704.3 FISCAL MANAGEMENT

### 704.3.1 CHIEF OF POLICE RESPONSIBILITIES

The Chief of Police is responsible for directing the position or person responsible for managing fiscal issues for the agency, hereafter referred to as the fiscal manager, including managing the department budget; overseeing revenues, disbursements and balances of accounts; and conducting and/or directing regular and unscheduled audits.

### 704.3.2 FISCAL MANAGEMENT SYSTEM

The department's fiscal management system tracks all budget lines for all accounts and finances of the agency, including confidential funds. The fiscal manager will ensure that the following reports are prepared on a quarterly basis in order to provide the Chief of Police with the fiscal status of the agency at any time:

- (a) Initial appropriations for accounts and programs
- (b) Balances at the beginning of each period
- (c) Expenditures and encumbrances during the period
- (d) Unencumbered balances

## 704.4 PETTY CASH FUNDS

The Chief of Police shall designate a person as the fund manager responsible for maintaining and managing petty cash funds.

Each petty cash fund requires the creation and maintenance of an accurate and current transaction ledger and the filing of invoices, receipts, cash transfer forms and expense reports by the fund manager.

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#### **704.5 PETTY CASH TRANSACTIONS**

The fund manager shall document all transactions on the ledger and any other appropriate forms. Each person participating in the transaction shall sign or otherwise validate the ledger, attesting to the accuracy of the entry. Transactions should include the filing of an appropriate receipt, invoice or cash transfer form. Transactions that are not documented by a receipt, invoice or cash transfer form require an expense report.

#### **704.6 ROUTINE CASH HANDLING**

Members who handle cash as part of their regular duties (e.g., property clerks, the Operations Bureau supervisor, those who accept payment for department services) will discharge those duties in accordance with the procedures established for those tasks (see the Property Clerk and Informants policies).

#### **704.7 OTHER CASH HANDLING**

Members who, within the course of their duties, are in possession of cash that is not their property or that is outside their defined cash-handling responsibilities shall, as soon as practicable, verify the amount, summon another member to verify their accounting, and process the cash for safekeeping or as evidence or found property, in accordance with the Property Clerk Policy.

Cash in excess of \$1,000 requires immediate notification of a supervisor, special handling, verification and accounting by the supervisor. Each member involved in this process shall complete an appropriate report or record entry.

#### **704.8 AUDITS**

The Internal Standards and Compliance Bureau is responsible for conducting audits of the property room, petty cash funds, investigative funds, and any other funds or accounts as directed by the Chief of Police. Audits should occur on a quarterly basis, or as soon as practical with approval from the Chief of Police

Audits will be thoroughly documented and forwarded to the Chief of Police for review and approval. Audit documentation will be filed in the Office of Internal Affairs and retained for period of time consistent with records retention schedules.

##### **704.8.1 PETTY CASH AUDITS**

Each member overseeing a petty cash fund shall perform an audit with the Internal Standards and Compliance Bureau. This audit requires that the Internal Standards and Compliance Bureau review the transaction ledger and verify the accuracy of the accounting. The member overseeing the petty cash fund and the participating member shall sign or otherwise validate the ledger, attesting to the accuracy of all documentation and fund accounting. A discrepancy in the audit requires documentation by those performing the audit and an immediate reporting of the discrepancy to the Chief of Police.

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Transference of fund management to another member shall require completion of a separate petty cash audit and involve the Internal Standards and Compliance Bureau.

#### **704.9 INVENTORY CONTROL OF PROPERTY, EQUIPMENT AND OTHER ASSETS**

Members overseeing a fiscal responsibility for the acquisition, management or distribution of any capital or major items of equipment; the issue of any equipment and supplies; or the assignment of control numbers and proper markings are responsible for compliance with inventory control procedures. Such members are also responsible for ensuring:

- (a) Required inventory verification in compliance with a process authorized by the fiscal manager.
- (b) Appropriate documentation in compliance with a process authorized by the fiscal manager and inclusion in inventory of items purchased or obtained for use by the Department.
- (c) Appropriate documentation and deletion from inventory of items properly authorized for disposal by the fiscal manager or the Chief of Police.
- (d) Reporting and disposition of damaged, excess and surplus property in compliance with a process authorized by the fiscal manager.
- (e) Maintenance of complete records for all department property, equipment and other assets.

#### **704.10 PURCHASING**

All purchasing of department supplies and equipment will be in compliance with the Town purchasing manual and in compliance with a process authorized by the fiscal manager.

Small-item or emergency purchases or rental of equipment during periods when normal purchasing procedures cannot be followed will be in compliance with a process authorized by the Chief of Police.

All purchases for the Town made by an employee will require submission of a receipt and appropriate documentation necessary for reimbursement and will be in compliance with a process authorized by the fiscal manager.

#### **704.11 PROPERTY DISPOSAL**

The fiscal manager, in conjunction with the Town Finance Department, is responsible for prompt deposit of revenue from:

- (a) Property sold under court order with the clerk of the court issuing the order.
- (b) The sale of bicycles or other items of lost or found, or unclaimed non-evidentiary items into the appropriate funds.