



# POLICY & PROCEDURE

## STURGEON BAY POLICE DEPARTMENT

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

NUMBER: 1.08

ISSUED: 06/04/2021

EFFECTIVE: 06/04/2021

SCOPE: All Department Personnel  
DISTRIBUTION: Policy & Procedure Manual

RESCINDS

AMENDS

REFERENCE:

WILEAG 5<sup>TH</sup> 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 Sturgeon Bay Police Department relating to the accounting and fiscal control procedures as well as agency owned property.

This Policy & Procedure consists of the following numbered sections:

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

## VI. PURCHASING

### I. POLICY

- A. It is the policy of the Sturgeon Bay 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 Sturgeon Bay 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 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. Unencumbered balance.
- C. Detail account listings from the Treasurer's Office are reviewed and analyzed in comparison with unofficial department records. The Chief of Police 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's fiscal activities.

### IV. CASH HANDLING PROCEDURES

- A. All cash received by Department personnel at the customer service window shall be placed in the cash register or locked bond box and a receipt shall be given to the payee.
  - 1. Access to the cash register and bond box shall be limited to the office manager or assistant office manager, administrative personnel, shift supervisors, and officers while assigned to the front window.
- B. Cash received in the mail shall be given to the office manager, who will distribute the money as follows:

1. Cash received for requests of public records and accident reports shall be forwarded to the office manager, who will complete the request and deposit the cash or check into the cash register and issue a receipt.

This procedure will be followed for all miscellaneous receipts of money such as bicycle licenses, lock-outs, fingerprint requests, etc.

2. Cash for payment of parking tickets shall be forwarded to the office manager or assistant office manager responsible for managing parking ticket control. The office manager or assistant office manager shall record the payment in the parking ticket tracking software. The payment will be recorded into the cash register and will issue a receipt.

C. Office manager or assistant office manager at the beginning of their respective shift shall balance the cash register.

1. A deposit bag will be prepared and will be locked in the Records Clerk's lock box located in the Records Division or locked in the Administrative Assistant's Office.

2. The office manager will remove the deposit bag and will prepare the deposit paperwork. When the paperwork and deposit have been reconciled, office manager will prepare a Miscellaneous Cash Slip and/or credit card deposit form. These forms, along with the deposit, are forwarded to the City Treasurer's Office. In the absence of the office manager, the assistant office manager will prepare the necessary paperwork prior to forwarding the deposit to the City Treasurer's Office.

3. Cash drawers will be kept secure in the cash register.

D. Petty cash may only be authorized by the Chief of Police or designee. Cash will be disbursed from the cash box located in the Department's safe, in exchange for a petty cash voucher signed by the Chief of Police or designee. The voucher will indicate the date, reason for the expense, the budget account number to be charged, and the amount.

E. At least quarterly, the Department shall document an accounting summary of all cash activities.

## V. INVENTORY CONTROL

A. The Office Manager and Captain 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:

1. Department equipment and property in general use by the agency, including:
  - a) Computers

- b) Printers
  - c) Cameras
  - d) Shotguns
  - e) Radar Units
  - f) Police Bicycles
  - g) Vehicles
2. Department equipment issued to and used by individuals including:
- a) Firearm(s)
  - b) Handcuffs
  - c) Flashlight
  - d) Portable Radio
  - e) Chemical Spray
  - f) Body Armor

- B. The annual inventory will be provided to the Treasurer's Office, which tracks all Sturgeon Bay 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. For all purchases under \$500.00, the procedures outlined in the Sturgeon Bay Administrative Policy shall be followed.
  - 1. Employees other than the Chief of Police or designee may request to make a purchase under \$500.00 after advising the Chief of the need for the request.
  - 2. Receipts of the purchase shall be forwarded to the Chief's Office with the officer's signature on the invoice and an explanation of the product noted on the invoice if needed.
  - 3. Emergency purchases 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.
  - 4. For purchases under \$10.00 that are unable to be charged, petty cash may be obtained from the Administrative Assistant.

B. For all purchases over \$500.00, the Chief of Police or designee will follow the procedures outlined in the City of Sturgeon Bay Policy.

Clinton Henry  
Chief of Police

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

Initial 06/26/2020