

City of Johns Creek Police Department

<i>Subject:</i>	Fiscal Management	<i>Number:</i>	01-03
<i>Reference:</i>	02-42 Informants Management/Investigative Funds	<i>Amends:</i>	
<i>Effective:</i>	04/10 02/13 01/16	<i>Review Date:</i>	Annually # of 2 Pages:

PURPOSE:

Establish the authority and responsibilities for fiscal management within the Johns Creek Police Department.

POLICY: (01-03)

The responsibility for the management of the Department's fiscal resources rests with the Chief of Police through the delegated authority of the governing body of the City. The Chief of Police is responsible for administrative, budgetary, and personnel resources and shall have authority over acquisition, receipt, inventory, inspection, maintenance, storage, issue of departmental equipment, and is accountable for all police facilities and property which have financial implications. The Chief of Police may designate the responsibility of the agency internal budget process.

All budgetary processes, purchasing, expenditures and any other fiscal applications shall be subject to the established procedures as outlined in the City of Johns Creek's "Purchasing Policies and Procedures" in the "Financial Management Policies".

Annually, the Chief of Police shall request the heads of the organizational components and units of the Department to participate in the preparation of the Department's budget. The staff shall submit their budget requests to the Chief based on personnel needs compared with current staffing levels, operational and activity analyses, and projected trends or growth. (See also the chapter on "Goals and Objectives" for additional information and requirements.)

The fiscal year for the City of Johns Creek is from October 1 through September 30 each year.

SCOPE: This policy is applicable to all personnel.

PROCEDURES:

Fiscal Program Control (01-03-01)

The Johns Creek Police Department's accounting procedures are controlled by the City's Finance Department. Each fiscal year, the Finance Department provides a computer data printout displaying the Department's budget by category or item. The Department has access to financial information from the Finance Department for monitoring the Department's financial status throughout the year, which includes but is not limited to:

- A. Initial appropriation for each account or program;
- B. Balances at the commencement of the monthly period;
- C. Expenditures and encumbrances made during the specific period; and an

D. Unencumbered balance.

Position and Personnel Control (01-03-02)

The Chief's office maintains a current listing of vacancies within each division, unit, or component by total authorized employees; total current employees and specific employees budgeted by position and job classification. These totals are verified continually to ensure that manpower status is in accord with budget authorizations.

Cash Transaction Management (01-03-03)

Procedures for collecting, safeguarding and disbursing cash includes, but is not limited to:

- A. Records of cash collection and disbursements, if authorized.
- B. Any cash received by the department shall be registered in the approved financial tracking system reflecting the transaction, or any other format providing at least a duplicate form of daily balancing. The tracking system shall identify the initial balance, beginning daily balance (cash on hand), all credits (cash received), debits (cash disbursed), if applicable and the balance on hand. Any credits or cash received shall be documented by a valid receipt.
- C. Preparation of financial statements.
- D. Performance of quarterly accounting of agency cash activities by the Chief's designee.
- E. Positions authorized to accept or disburse funds shall be designated by the Chief of Police and shall be responsible for reporting these transactions to the Chief of Police or his/her designee. All funds collected by the Department shall be submitted to the City's Finance department by way of deposits and shall be subject to audit by the City's Financial Officer or other authorized agents of the City.
- F. Current authorized station(s) that may accept cash funds for services or products shall be Central Records Division. The Central Records Division is not authorized to cash personal checks, disburse cash, except when giving change, or authorizes cash expenditures. The CRT and CID Commander are authorized to disburse cash for undercover operations (refer to policy 02-42 for authorization for cash accounts for CID and CRT).

Audits (01-03-04)

The City Finance Department may at any time, audit, or cause to be audited, the Police Department or any of its components or units. The office of the Chief of Police shall be responsible for coordinating, cooperating and assisting in these quarterly audits and accounting of agency cash activities.

The scope of a normal audit that may be conducted by the City Finance Department, or its authorized designee, shall not be limited and shall review all cash handling procedures such as the sale of reports, criminal histories and specific activities.

The Records Unit prepares weekly deposits and therefore ensures accounting of the unit's cash activities. The Records Manager is responsible for conducting an audit and review of the weekly deposits, which includes all cash received. The weekly deposits are submitted to the City Finance Department for deposit and compliance with city accounting procedures.

All components, units, or sections, or individual personnel that have been assigned any equipment, or have been assigned care and control over the issuance or re-issuance of departmental equipment, or have responsibility for the maintenance of departmental facilities shall maintain the material, equipment and facilities in a state of operational readiness.

This shall include, but is not limited to, items such as radios, handcuffs, vehicles, or specialized equipment such as radar, cameras, or surveillance devices, and entails care, cleaning, preventive maintenance, repair, calibration, operational status.