

## **DEPARTMENT GENERAL ORDER 18-01**

OFFICE of the CHIEF OF POLICE  
REPLACES: General Order 99-24  
SOP 403.03.00/403.04.00

DATE: February 2, 2018

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### **CASH FUNDS**

#### **I. PURPOSE.**

To establish guidelines governing the management of department cash funds or accounts where agency personnel are permitted to receive, maintain, or disburse various amounts of U.S. coin and/or currency.

#### **II. TYPES OF CASH FUNDS.**

The Police Department will maintain various types of cash funds or accounts in regard to: 1). payments received from private individuals and agencies, 2). profits generated from department-owned vending machines, 3). petty cash allotments/disbursements, and 4). CID operational contingency funds. Responsibility for the management and control of the various cash funds is divided between the two departmental bureaus and subdivisions thereof. Specific cash funds managed by the Police Department are listed as follows:

##### **A. Petty Cash Fund**

Financed by the City, the Commander of the Field Operations Bureau maintains a petty cash fund with a maximum balance of \$500.00. This fund is designed to make minor purchases of department equipment and/or supplies.

Petty cash funds shall be secured in a safe maintained by the Commander of the Field Operations Bureau.

## B. CID Confidential Fund

Financed by the department, the CID Confidential fund will cover investigative expenses related to CID operations. These shall include, but not be limited to:

1. Payment of informants.
2. Under-cover investigative expenses.
3. Front money during sting operations.
4. Purchase of contraband.
5. Bait money.

CID Confidential Funds shall be secured in a safe maintained by the Commander of the Criminal Investigations Division, and shall have a maximum balance of \$500.

## C. Report Receipt Fund

Financed by individual and corporate payments for copies of incident reports, the funds provide reimbursement for administrative expenses, and shall be periodically forwarded to the Finance Department for deposit into a city account.

Report Receipt Funds shall be temporarily secured in a locked cash box maintained by the supervisor of the Administrative Division.

## D. Bond Receipt Fund

Financed by private individuals to secure various defendant's appearance in Municipal Court, the funds received shall be appropriately documented and forwarded to the Court Clerk at the earliest possible convenience.

Bond Receipt Funds shall be temporarily secured in a locked drop box maintained by the supervisor of the Administrative Division.

## III. ADMINISTRATION OF FUNDS.

The various cash funds entrusted to departmental care shall be administered in a prudent and professional manner. Proper accounting procedures shall be followed in regard to

expenditures and deposits, and all required documentation shall be made available for periodic audits.

A. Accounting Ledger

Department personnel responsible for the administration and management of specific cash funds shall maintain a balance sheet, ledger, or other system (e.g. check register) that identifies the initial account balance, credits (income received), debits (disbursements), and the current account balance.

The various accounting ledgers, etc., and the entries contained therein, shall then serve as the basis of the quarterly accounting reports.

B. Cash Receipts

In those instances where cash is received as payment for copies of incident reports or to satisfy bond requirements, the individual tendering the payment shall be issued a receipt documenting the transaction. This will consist of a separate receipt form in regard to payment for a police report, while cash received in connection with posting a bond will be documented on the bond form itself. A copy of the bond form reflecting the payment will subsequently be provided to the defendant or person who posted the money as a receipt.

C. Authorization for Cash Disbursement

The authority to disburse department funds as payment for merchandise, services, or routine operational needs rests with the Commanders of the Field Operations and Investigations and Support Bureaus, their subordinate Commanders and the Administrative Supervisor.

The Chief of Police shall be apprised of any major expenditure involving the CID Confidential Fund; however, the latter shall be the only fund which requires the prior approval of the Chief of Police before an expenditure in excess of \$250.00 may be made.

D. Documentation of Expenditures

Receipts for the expenditure or disbursement of department funds (Petty Cash, CID Confidential Fund) shall be obtained as practical. Same shall then be submitted to the commander or supervisor responsible for the fund, who will document the expenditure in the fund's accounting ledger, register, etc.

In those instances where the expenditure of funds qualify for reimbursement from an existing department account, a copy of the receipt, along with a

description and/or explanation of the purchase or expenditure, shall be forwarded to the Office of the Chief of Police. A voucher will then be prepared and submitted to the City Finance Department. The amount of each expenditure will then be deducted from the appropriate budgetary account, and replacement funds forwarded to the department.

#### E. Access to Funds

The number of department employees who have access to the various department cash funds and accounts shall be limited as follows:

- 1). Petty Cash Fund - Commander of Field Operations Bureau, Commander of Investigations and Support Bureau, Uniformed Watch Commanders and Administrative Supervisor.
- 2). CID Confidential Fund - Chief of Police, Commanders of the Field Operations and Investigations and Support Bureaus, CID Commander and supervisor.
- 3). Report Receipt Fund - Supervisor of the Administration Division, secretarial and administrative staff.
- 4). Bond Receipt Fund - Supervisor of the Administration Division, Data Analyst, and Clerk Typist.

It should be noted however, that the number of agency personnel authorized to access specific funds may be adjusted according to the needs of the department.

#### IV. QUARTERLY ACCOUNTING REPORT.

Bureau commanders, or their designate, shall prepare and submit a written quarterly accounting of each cash fund under their control to the Chief of Police. These reports, conducted at intervals during the fiscal year (October to October), should contain the beginning fund balance, the number, type, and amount of expenditures, and ending balance. In the event an overage or shortage is determined to exist in a specific cash fund, an explanation should be attached to the accounting report, along with any remedial steps (if any) taken to prevent similar occurrences in the future.

#### V. ANNUAL AUDIT.

An independent audit of all cash funds maintained by the department will be conducted on an annual basis by the Director of the Finance Department. Such audit will generally be conducted at the request of the Chief of Police, the findings of which will be subsequently detailed in a report submitted to both the Chief of Police and City Manager.

BY ORDER OF:

KEVIN R. MURPHY  
Chief of Police

KRM:sak

CALEA Reference: 17.4.2