

 ROCKFORD POLICE DEPARTMENT GENERAL ORDER - NUMBER 10.05 -		DISTRIBUTION ALL PERSONNEL	PAGE 1 OF 6
ORDER TITLE FISCAL MANAGEMENT AND AGENCY OWNED PROPERTY	SERIES NO. 10	SERIES TITLE / SUBJECT ORGANIZATION, MANAGEMENT AND ADMINISTRATION	
TOPICS / REFERENCE Budget, Purchasing, Property, Property Issuance, Property Maintenance		APPENDICES A, B, C	
EFFECTIVE / ORIGINAL ISSUE DATE July 18, 2006	REISSUE/ EFFECTIVE DATE June 3, 2010	EXPIRATION DATE This order remains in effect until revised or rescinded	
CALEA (5th Edition Standards) 17.1.1 • 17.2.1 • 17.2.2 • 17.3.1 • 17.4.1 • 17.4.2 • 17.4.3 • 17.5.1			

POLICY

It is the policy of the Rockford Police Department to follow established guidelines of the City of Rockford Finance Department as they relate to the fiscal activities of the Department, and to ensure all reasonable steps are taken for the proper issuance, use and maintenance of property entrusted to the Department.

PURPOSE

The purpose of this General Order is to establish policy and procedure for fiscal activities and to ensure purchased property is issued, properly used and maintained in fulfillment of Department goals and objectives.

These guidelines are not meant to be all-inclusive, since each incident must be dealt with on an individual basis, but are intended as broad guidelines to assist the employees and supervisors involved.

This General Order is comprised of the following numbered sections.

- I. FISCAL MANAGEMENT**
- II. BUDGET**
- III. PURCHASING**
- IV. CASH FUNDS**
- V. ACCOUNTING AND AUDITING**
- VI. PROPERTY, EQUIPMENT AND TRAVEL**
- VII. PROPERTY MAINTENANCE**
- VIII. EFFECTIVE DATE**
- IX. REVIEWS, REVISIONS AND CANCELLATIONS**

APPENDICES

- A. Rockford Police Department Requisition Form**
- B. City of Rockford Travel Expense Report**
- C. Cash fund Account Report**

I. FISCAL MANAGEMENT

- A.** The Chief of Police is responsible for the overall fiscal management of the Department. The Chief will work closely with the Mayor, City Administrator and Director of the Finance Department in all fiscal matters.
- B.** The Deputy Chief of the Administrative Services Bureau is responsible for oversight of the Department budget preparation, purchasing and payroll. This includes maintaining a current and accurate accounting of all funds allocated to and expended by the Department.
- C.** The Fiscal Services Specialist assigned to the Fiscal Services Section will support the Deputy Chief of the Administrative Services Bureau in preparing the budget and overseeing day-to-day budgetary compliance and expenditures.

II. BUDGET

- A.** Budget preparation shall follow guidelines established by the City Finance Department.
- B.** The Deputy Chief of the Administrative Services Bureau shall coordinate the budget preparation process with input provided by Bureau Deputy Chiefs and supervisory personnel of all other organizational components.
- C.** Bureau Deputy Chiefs and supervisory personnel of all other organizational components shall address the following areas in their budget requests:
 - 1. Capital outlay: This will include requests for new or replacement equipment such as vehicles, accompanied by detailed justification for the request.
 - 2. Training requests: This will include requests for anticipated training needs for the coming year accompanied by listing the names of the class, location, dates and detailed justification for the request.
 - 3. Supply: This will include requests for specialized equipment such as digital cameras, accompanied by detailed justification for the request.
 - 4. Contractual: This will include requests for maintenance, upgrade or service contracts for equipment such as computer systems.
- D.** Each requestor shall submit their request via Officer's Report or Civilian Report through the chain of command. Bureau Deputy Chief's will review requests prior to submission to the Deputy Chief of the Administrative Services Bureau.

III. PURCHASING

- A.** All purchases of Department equipment and supplies shall be made in accordance with City Finance Department guidelines to include the following:
 - 1. Specifications for items requiring standardized purchases;
 - 2. Bidding procedures;
 - 3. Criteria for the selection of vendors and bidders;
 - 4. Procedures for the emergency purchasing or rental agreements for equipment; and

5. Procedures for requesting supplemental or emergency appropriation and fund transfer.
- B.** Personnel needing to obtain goods or services, other than standardized purchased items, will do so utilizing a Rockford Police Department Requisition Form (**Appendix A**) submitted to the Fiscal Services Specialist after approval from their supervisor.
- C.** Generally, purchases over the amount of one thousand (\$1,000) dollars require three quotes. Purchases over the amount of ten thousand (\$10,000) dollars require bids.
- D.** The Fiscal Services Specialist will enter all approved purchases into the City of Rockford MUNIS system for review by appropriate City Finance Department personnel.
- E.** Upon approval by the City Finance Department, purchase orders are initiated and purchases may be made.
- F.** If an emergency occurs which requires that supplies or equipment must be purchased or rented at a time when the normal purchasing process is unavailable, a supervisor may authorize and make the purchase/rental if the amount is under three-hundred (\$300) dollars. Any emergency purchases/rentals over the amount of three hundred (\$300) dollars will require approval from a Bureau Deputy Chief.
- G.** The supervisor authorizing the emergency purchase/rental is responsible for assuring the purchase is properly processed on the next regular business day.
- H.** Purchases outside of budget allocations may be authorized with approval of the appropriate Bureau Deputy Chief, provided that no purchase shall be made in anticipation of a supplemental appropriation.
- I.** In the event a supplemental appropriation is required for any reason, the Chief of Police will make the request for additional funding to the City Administrator and the Director of the City Finance Department.

IV. CASH FUNDS

- A.** Collection, safeguarding and disbursement of cash will follow City Finance Department procedures to include the following:
 1. Maintenance of a ledger or balance sheet that identifies initial balance, cash received, cash disbursed and the balance on hand.
 2. Receipts and documentation for cash received.
 3. Authorization for cash disbursement from the Chief of Police or appointed designee.
 4. Maintenance of records, documentation and/or invoice requirements for cash expenditures.
- B.** The following personnel are designated by the Chief of Police as responsible for the appropriate handling and collection of cash:
 1. Fiscal Services Specialist (petty cash fund, payments for personal long distance and cellular telephone calls, uniform purchases, other cash collected for deposit in financial institutions).

2. Investigative Services Bureau Deputy Chief or other persons authorized per General Order **40.13 – Use of Informants**.
 3. Records Center Division personnel (report and other document fees).
 4. Patrol, Investigative and Evidence and Property personnel per duties described in General Orders **60.01 – Collection and Handling of Evidence and Found Property**, **60.02 – Crime Scene Processing** and **60.03 – Custodial Control of Evidence and Property**.
 5. Chaplains Division personnel (Benevolent Fund and Special Projects Fund).
- C.** The petty cash fund is generally maintained at four hundred (\$400.00) dollars and replenished as necessary by the Fiscal Services Specialist. This fund will be stored in a secure location.
- D.** A petty cash fund is designated for purchases of small supplies and expenses, generally in amounts of fifty (\$50.00) dollars or less.
- E.** Petty cash activity and records will be maintained as specified by the City Finance Department.

V. ACCOUNTING AND AUDITING

- A.** The Department will use a budget/accounting system specified by the City Finance Department.
- B.** Budget status reports are available monthly to the Deputy Chief of the Administrative Services Bureau and other authorized Department personnel through the MUNIS system.
- C.** Assigned personnel will review budget status reports to assure that Department expenditures are within budget limits.
- D.** Budget status reports will provide information on the following:
1. Initial appropriation for each account.
 2. Balances at the commencement of the monthly period.
 3. Expenditures and encumbrances made during the period.
 4. Unencumbered balances.
- E.** Budget status reports will be reconciled with Department records and maintained on file.
- F.** The fiscal activities of the Department shall be audited during the course of the annual audit of all City of Rockford fiscal activities.
- G.** Personnel listed in Section **IV. B.** shall conduct quarterly audits on their designated accounts. Audits shall be conducted based on information provided in **Appendix C**. A Cash Fund Account Report form must be submitted. The following information is required with each audit:
1. Starting balance on the first day of the quarter.
 2. Total credits to the account during the quarter
 3. Total debits to the account during the quarter.

4. Ending balance on the last day of the quarter.
5. A copy of the ledger must be submitted with the Cash Fund Account Report form.

VI. PROPERTY, EQUIPMENT AND TRAVEL

- A.** The City Finance Department is responsible for inventory control of all capital assets as described in City policy.
- B.** Departmental responsibility for vehicle assets is assigned to the Fiscal Services Specialist as detailed in General Order **40.09 – Use of Police Department Vehicles and Related Equipment**. The Support Services Bureau, Support Services Unit Supervisor will also assist in this function.
- C.** Departmental responsibility for issuance of uniforms and basic equipment necessary for the performance of the police officer function is detailed in General Order **60.09 – Uniform and Personal Equipment Standards**.
- D.** Departmental responsibility for issuance of standardized purchases (copy paper, office supplies, and other non-law enforcement commodities) will be under the control of the Evidence and Property Unit.
- E.** Orders for supplies described in section **D** above are done via the Department Intranet. Evidence and Property Unit personnel will distribute supplies to the organizational components having placed the order.
- F.** All supervisors have a duty to take appropriate action if they become aware of personnel improperly ordering, using, hoarding or making personal use of any Department property or equipment.
- G.** Approved travel expenses will be provided to personnel prior to the date of travel. In accordance with City Finance Department policy receipts should be included with an expense report for reimbursement, if an advance was not made.
- H.** With certain exceptions, all expenses require a receipt. Only standard per diem meal allowances, taxis and mileage will generally not require a receipt.
- I.** All personnel are required to submit a Travel Expense Report (**Appendix B**) within five (5) business day upon return from travel. Receipts will be submitted with this report.

VII. PROPERTY MAINTENANCE

- A.** Bureau Deputy Chiefs, or designees, are responsible for ensuring stored agency property relating to their function is maintained in a state of operational readiness.
 1. This includes care and cleaning, preventative maintenance, repair and workability.
 2. Inspections of stored agency equipment should occur during line inspections.
- B.** Bureau Deputy Chiefs, or designees, will ensure all equipment designated for use in a critical incident assigned to their Bureau is inspected quarterly to ensure operational readiness.

VIII. EFFECTIVE DATE

- A. The Department's policy on Fiscal Management and Agency Owned Property became effective on July 18, 2006.

IX. REVIEWS, REVISIONS AND CANCELLATIONS

- A. This General Order will be reviewed each **June** by the **Deputy Chief of the Administrative Services Bureau** and, when necessary, revised or cancelled in accordance with the procedures for reviewing written directives established in General Order *10.01 – Written Directives*.
- B. This order is a revision of and supercedes General Order *10.05 – Fiscal Management and Agency Owned Property* issued July 18, 2006 and Memorandum *2008-036 Quarterly Accounting of Department Cash Fund Accounts* issued June 16, 2008.
- C. Any employee with suggestions for revisions and/or improvements to this order are encouraged to submit their ideas to the **Deputy Chief of the Administrative Services Bureau**.

BY ORDER OF

Chet Epperson
Chief of Police

APPENDIX C
ROCKFORD POLICE DEPARTMENT
QUARTERLY
CASH FUND ACCOUNT REPORT

PLEASE SEE THE BACK SIDE OF THIS PAGE FOR INSTRUCTIONS

INSPECTION QUARTER:

- 1st – April 200__ Quarterly Report 3rd – October 200__ Quarterly Report
 2nd – July 200__ Quarterly Report 4th – 200__ Year End Quarterly Report

BUREAU / DIVISION / UNIT / SECTION REPORTING CASH FUND ACCOUNT ACTIVITY:

- Chaplain's Division (Benevolent Fund) Investigative Services Bureau
 Chaplain's Division (Special Projects Fund) Records Center Division
 Fiscal Services Section Rockford Narcotics Unit

AUDIT FINDINGS REPORT (Completed by individual conducting audit)

On _____ I, _____, conducted an audit of the cash fund
Date of audit MM / DD / YYYY Name of person conducting audit
account controlled by the _____ on all activity that occurred during the quarter / period
Applicable bureau / division / unit / section
beginning _____ and ending _____, and determined the following:
First day of quarter MM / DD / YYYY Last day of quarter MM / DD / YYYY

AMOUNTS

The starting balance on the first day of this quarter was: \$ _____ • _____
The total inflows (cash put in) during the quarter were: \$ _____ • _____
The total outflows (cash paid out & bank deposits) during the quarter were: \$ _____ • _____
The ending balance on the last day of this quarter was: \$ _____ • _____

- ACCOUNT IS BALANCED**
– The actual amount of cash on hand is equal to the amount indicated in my computerized ledger.
- ACCOUNT IS NOT BALANCED**
– The actual amount of cash on hand is not equal to the amount indicated in my computerized ledger.

Explain any discrepancies in the *Additional Comments* area of this form or with an *Officer's Report* if necessary.

ADDITIONAL COMMENTS:

RELATED / ATTACHED DOCUMENTS: LEDGER / REGISTER PRINTOUT BANK STATEMENT OFFICER'S / CIVILIAN EMPLOYEE'S REPORT

Report submitted by – Auditor's signature and date

DEPUTY CHIEF VERIFICATION AND APPROVAL

I, _____, have reviewed the above **AUDIT FINDINGS REPORT**, computerized
Deputy Chief – Name – Star #
ledger of the applicable account and other related / attached documents and verify they are true and correct.

ADDITIONAL COMMENTS: OFFICER'S REPORT ATTACHED

Report approved by – Deputy Chief's signature and date

INSTRUCTIONS

Per Rockford Police Department Policy and CALEA standard 17.4.2, all Department cash fund activities will be audited, balanced and documented quarterly.

The Department maintains the following cash accounts:

- | | | | |
|---|---|---|--|
| 1 | Chaplain's Division Cash Account (Chap. fund) | 4 | Investigative Services Bureau Cash Account |
| 2 | Chaplain's Division Cash Account (Bene. fund) | 5 | Records Center Division Cash Account |
| 3 | Fiscal Services Section Petty Cash Account | 6 | Rockford Narcotics Unit Cash Account |

Audits require a report indicating the starting balance, total inflows (amount of cash put in), total outflows (amount of cash paid out) and an ending balance of each account.

In order to properly document these audits and verify their approval, the standard *Cash Fund Account Report* form (on the other side of this page) must be completed. A printout of the account's computerized ledger used to maintain records of expenditures and replenishments must accompany the *Cash Fund Account Report*.

Account activity periods and report due dates:

QUARTER	ACCOUNT ACTIVITY PERIODS (FIRST AND LAST DAY OF EACH QUARTER)		REPORT DUE BY
	FIRST DAY	LAST DAY	
1 st	January 1 st	March 31 st	April 15 th
2 nd	April 1 st	June 30 th	July 15 th
3 rd	July 1 st	September 30 th	October 15 th
4 th	October 1 st	December 31 st	January 31 st

Audits must be of all account activity that occurs between, and including, the first and last day of each quarter.

AUDIT AND REPORT RESPONSIBILITIES

Chaplain's Division, Fiscal Services Section and Records Center Division

- Fiscal Services Specialist / Chaplain's Division Senior Office Assistant / Records Center Supervisor:
 1. Create and printout ledger / register report with accounting software.
 2. Complete *AUDIT FINDINGS REPORT* section of *CASH FUND ACCOUNT REPORT*.
 3. Submit printout of ledger / register, *CASH FUND ACCOUNT REPORT* and a Civilian Employee's Report, when necessary, to the Deputy Chief of the Administrative Services Bureau.
- Deputy Chief of the Administrative Services Bureau:
 1. Review ledger / register / bank statement and the *AUDIT FINDINGS REPORT* section of the *CASH FUND ACCOUNT REPORT*.
 2. Complete *DEPUTY CHIEF VERIFICATION AND APPROVAL* section of *CASH FUND ACCOUNT REPORT*.
If not approved – return to person conducting the audit for corrections / further explanation.
 3. Retain original documents for filing with Department's financial records.
 4. Forward copies of all documents to the Accreditation Section.

Investigative Services Bureau

- Deputy Chief of Investigative Services Bureau:
 1. Create and printout ledger / register report with accounting software.
 2. Complete *AUDIT FINDINGS REPORT* section of *CASH FUND ACCOUNT REPORT*.
 3. Complete *DEPUTY CHIEF VERIFICATION AND APPROVAL* section of *CASH FUND ACCOUNT REPORT*.
 4. Forward original printout of ledger / register and *CASH FUND ACCOUNT REPORT* to the Deputy Chief of the Administrative Services Bureau for filing with Department's financial records.
 5. Forward copies of all documents to the Accreditation Section.

Rockford Narcotics Unit

- Supervisor of Rockford Narcotic's Unit:
 1. Create and printout ledger / register report with accounting software.
 2. Complete *AUDIT FINDINGS REPORT* section of *CASH FUND ACCOUNT REPORT*.
 3. Submit printout of ledger / register, *CASH FUND ACCOUNT REPORT* and an Officer's Report, when necessary, to the Deputy Chief of the Investigative Services Bureau.
- Deputy Chief of the Investigative Services Bureau:
 1. Review printout of ledger / register and the *AUDIT FINDINGS REPORT* section of The *CASH FUND ACCOUNT REPORT*.
 2. Complete *DEPUTY CHIEF VERIFICATION AND APPROVAL* section of *CASH FUND ACCOUNT REPORT*.
If not approved – return to Supervisor of Rockford Narcotic's Unit for corrections / further explanation.
 3. Forward original documents to the Deputy Chief of the Administrative Services Bureau for filing with Department's financial records.
 4. Forward copies of all documents to the Accreditation Section.