

CAMBRIDGE POLICE DEPARTMENT

Title: *FISCAL MANAGEMENT*

Procedure: 1.500

Date Issued:

Revised: 10/14/03

PURPOSE:

To establish guidelines for the budgeting process and fiscal control procedures for the Department.

Requesting all fund transfers as may be required in accordance with established City procedures.

POLICY:

The Police Department will utilize only those accounting principles and fiscal management techniques that ensure the effective and efficient utilization of resources in all Department operations.

Requesting supplemental or emergency appropriations in accordance with established City procedures.

PROCEDURE:

FISCAL MANAGEMENT FUNCTION

1. The authority and responsibility for the fiscal management of the Police Department is vested in the Office of the Chief of Police.

3. The Executive Officer is responsible for the continuing and ongoing review and analysis of the entire budget and for monthly internal monitoring of the Department's non-cash fiscal activities. Monthly reports provided by the City Treasurer will be reviewed for any unauthorized expenditures.

2. The Chief of Police is responsible for the following:

4. The Executive Officer will direct the fiscal management function with annual budget development and the supervision of internal expenditures.

Compliance with general fiscal procedures and controls established by City policy.

5. The Executive Officer is responsible for maintaining records for inventory control of Department property and equipment.

Reviewing all non-cash expenditure requests from Department personnel to ensure such requests are consistent with budget authorization.

6. The Executive Officer is responsible for maintaining an accounting system that includes, at a minimum, provisions for monthly status reports showing:

Executing all approved expenditure requests through purchase orders.

Initial appropriations for each account, or line item.

Liaison with City Officials and the Accounting Services

Balances at the commencement of the monthly period.

Monitoring monthly expenditures, encumbrances, and fund balances. Rectifying any and all budgetary discrepancies.

Expenditures and encumbrances made during the period and unencumbered balance.

7. An independent audit will be conducted annually by an accounting firm so designated by the City Commissioners.

This audit will be encompassed as part of the Annual Municipal Audit as required by State Law.

8. All Department personnel are expected to cooperate fully with this audit and should be prepared to supply any and all documentation as may be required by Federal or State law, City regulations or Department policy.

BUDGET

1. The Chief of Police will coordinate the annual preparation of the Department's budget in February of each year.

2. The Chief of Police may request other Department personnel to prepare recommendations for budget considerations. The following are requirements whenever submitting a request for a budgetary line item:

All requests must be in writing and submitted prior to February 1st in order to be included in the preliminary budget presentation.

All requests should clearly describe the specific item recommended, including make, model, etc.

Describe the anticipated use and need for the item.

Total cost of the item.

Source or vendor for obtaining the recommended item.

3. The Chief of Police will make the final determination of all items requested in the budget, and presentation of the budget request before the City Commissioners.

4. In the event of additional or emergency funds being needed to meet circumstances that cannot be anticipated by prior fiscal planning the Chief of Police will request such funding through the City Commissioners.

5. Administration of the Department's appropriation throughout the fiscal year is the responsibility of the Chief of Police. Any changes, modifications, amendments, or

problems during the budget year, that affect other members or units within the Department, will be discussed at the monthly staff meeting.

REQUISITION AND PURCHASING OF EQUIPMENT

1. The Chief of Police or his designee must authorize all requisitions and purchases of Department equipment and supplies. Once approved by the Chief of Police or his designee all requests for purchases will be submitted to the City Commissioners for final approval and authorized payment.

2. Written requests for the purchase of equipment or supplies will be forwarded to the Chief of Police or his designee with a description of the item to be purchased, the price of the item, and the name and address of the vendor.

3. The Chief of Police or his designee must sign all purchase orders before payment can be approved by the City Commissioners.

4. When purchasing items, the City purchasing policy will be strictly adhered to.

5. Periodically the Department may find it necessary to purchase standardized items, (i.e. vehicles, portable radios). Nothing in this procedure is intended to preclude the Department from purchasing items from vendors who have submitted for State purchase of standardized items, or from entering into an agreement with other governmental agencies for the purchase of such items that are in the best interest of the Department when purchased in large quantities.

6. For the purpose of this procedure a qualified vendor is any person or corporation duly licensed in accordance with applicable City ordinance or State statute, and who is able to assure performance of any purchase agreement to the satisfaction of the Chief of Police.

7. The Chief of Police will review the monthly financial statement, from the City

Treasurer and review all Department expenditures and purchases.

8. The Chief of Police or Executive Officer may authorize an emergency purchase or rental of equipment or services not planned for as part of the fiscal budget. The Department provides funds for minor contingencies in the annual budget. Large expenditures necessary to effectively protect the public health and safety, protect property, and provide emergency assistance to victims in the event of a natural or man made disaster requires approval of the City Commissioners.

COLLECTION, SAFEGUARDING AND DISBURSING CASH

1. Department personnel will collect, safeguard, and disperse cash on a limited basis.

2. Cash received as evidence, found property, prisoner property or accepted as bond will be handled per Department procedure.

3. Secretarial Staff will record all funds received from individuals and companies requesting copies of reports. Any discrepancy discovered will be immediately brought to the attention of the Executive Officer.

4. Any individual requesting a copy of a police report in person will pay the appropriate fee. A paid receipt will verify the fee has been paid and then provide a copy of the report.

5. Cash disbursed from the Informant Fund will be handled per Department procedure.

6. The Chief of Police may, at any time, request an internal audit of any of the fiscal controls or procedures of the Department. The Chief of Police or Executive Officer may inspect any records, statements, accounts or files associated with the fiscal management of any and all operations.