


<b>POLICY 127.0</b>	<b>FISCAL ACTIVITIES</b>	
	REVISED: 02/98, 05/00, 05/03, <b>08/11</b>	RELATED POLICIES:
	CFA STANDARDS: <b>7.02</b>	REVIEWED: 06/03, <b>08/11</b>

**A. PURPOSE**

The purpose of this policy is to provide Department employees with guidelines based upon sound business and accounting practice, for purchasing, revenue collecting or cash disbursement activities.

**B. POLICY**

It is the policy of the Fort Lauderdale Police Department that all purchasing, revenue collection and other fiscal activities conducted by Department employees conform to sound business and accounting principles and conform to City of Fort Lauderdale fiscal procedures.

**C. SCOPE**

This policy pertains to all units and persons who make bank deposits and accept payments for services rendered, settlements, reimbursements, accounts receivable, found property or bonds (Detention).

**D. COLLECTING, SAFEGUARDING, AND DISBURSING CASH AND CHECKS**

1. Department units and personnel involved in revenue collection and disbursement of cash.
  - a. Police Finance
    - (1). Police Budget Coordinator
    - (2). Senior Accounting Clerk
    - (3). Accounting Clerks
    - (4). Service Clerk
  - b. Records Division
    - (1). Police Records Supervisor
    - (2). Senior Records Clerks
    - (3). Police Records Clerks
  - c. Photographic Lab

- (1). Photographic Technician
- (2). Photographic Unit Secretary
- d. Legal Unit
  - (1). Police Legal Advisor
  - (2). Paralegal
  - (3). Forfeiture Specialist
  - (4). Legal Secretary
- e. Evidence
  - (1). Evidence Supervisor
  - (2). Police Aide II Specialist
- f. Communications Center
  - (1). Senior Telecommunicator
  - (2). Police Aide III
- g. Fingerprint Unit  
All Examiners
- h. Operations Support Division
  - (1). All Police Officers, Public Safety Aides, Citizens on Patrol who issue Bicycle Registration Decals and perform this function in the field

2. Procedure

All units that accept revenue payments or make deposits as stated above shall:

- a. Issue receipts for all cash and checks received. The receipts shall be distributed as follows:
  - (1). The original shall go the payee.
  - (2). The issuing unit shall maintain one copy and forward a summary to Police Finance.
- b. Provide an adequate physical facility (lock-box, safe, cash register, etc.) for safeguarding cash and checks in the possession of individuals authorized to handle cash and checks.

Keys and combinations shall be given to a minimum number of employees.

- (1). Unit managers shall keep a log of all persons to whom keys are issued.
- (2). Keys shall be returned to the Unit Manager upon transfer of any employee in possession of a key.
- (3). Combinations shall be changed upon the transfer of an employee with the combination.

c. Transfer money and bank deposit slips to the Police Finance unit for processing on daily basis. Each person handling collections and after the point of collection shall indicate receipt by signature on transfer documents / logs, etc.

### 3. Police Finance Responsibilities

- a. Police Finance shall deposit all money received from other units on a daily basis.
- b. Prepare miscellaneous receipt forms, attaching bank deposit slips, and forward to City Hall, Treasury Division.
- c. Maintain individual files on each unit forwarding collected revenue to the Police Finance office.
- d. Prepare a monthly financial statement and maintain a ledger for audit purposes.

(1). The ledger shall be a running log of total receipts logged on a weekly basis for each unit.

(2). Information to be logged for each ledger entry shall be:

- (a). Week beginning date.
- (b). Date received in Finance.
- (c). Date of bank deposit.
- (d). The amount of the deposit.
- (e). Monthly reconciliation against FAMIS recorded deposits.

## **E. AUDITING**

1. The Police Budget Coordinator or a designee assigned to affected units shall conduct an annual audit of the unit's fiscal activity. The only exception shall be

audits of the Inmate Welfare Fund and the Inmate Fund account, which shall be audited annually by the City Internal Auditor.

2. A copy of each audit report shall be submitted to the Staff Inspections Office.

## **F. NON-CASH TRANSACTIONS**

### 1. Definitions

#### a. Purchase Orders (P.O.)

- (1). Requisition Purchase Authorization (RPA)
- (2). Regular Purchase Orders

#### b. Funds Transfers

- (1). Informal
- (2). Formal

### 2. Responsibility

- a. The Budget Coordinator shall be responsible for the monitoring of all non-cash fiscal activities.
- b. The Budget Coordinator examines non-cash fiscal activities while preparing budget projections, which is done three times per year. Any corrections are requested by the Budget Coordinator at that time.

### 3. Purchase Orders

#### a. Monitoring

- (1). When the budget has been approved, each unit is provided a listing of their operating and equipment budgets. All equipment and small equipment items are clearly noted. As P.O.s are needed, a Purchase Order Request Form is required to be completed. The Budget Coordinator reviews P.O. requests for equipment and term contract purchases of goods and services. For funding purposes, the request is compared to the listing of operating and equipment budgets and FAMIS is referenced. The budget Coordinator must approve all requests prior to processing.
- (2). Once the Budget Coordinator approves the request, a designated employee reviews P.O. requests for non-equipment and equipment purchases under \$1,000.
- (3). If the cost is higher than budgeted, the unit is required to indicate where the balance will come from. That amount is then reserved

for that purchase and noted on the listing of operating and equipment budgets for reference and control.

b. Requisition Purchase Authorization (RPA)

- (1). A designated employee shall insure the purchase is authorized by the Budget Coordinator.
- (2). The purchase is under \$1000.00 unless authorized by a Purchasing Division Buyer.
- (3). The Accounting Clerk shall maintain a log.
  - (a). The log shall include:
    - 1). Purchase order number.
    - 2). Date issued.
    - 3). Person who obtained the P.O.
    - 4). Vendor name.
    - 5). Description of item/service.
    - 6). Amount of purchase order.
    - 7). Budget to be charged.
  - (b). The designated employee shall monitor each entry to ensure that the product was received and acceptable.
  - (c). The designated employee shall review each invoice for accuracy and process the invoice for payment.
  - (d). A separate log shall be maintained for each fiscal year.
  - (e). Through the audit process, the Budget Coordinator shall ensure that the log is properly maintained.
- (4). RPAs shall be issued in sequential order.

c. Written Purchase Order

- (1). The Budget Coordinator shall insure that the purchase is authorized and that funds are available.
- (2). The purchase is over \$1000.00.
- (3). In order to obtain a P.O. a purchase requisition is required.

- (4). The designated employee shall maintain a log of all requisitions. The log shall include:
  - (a). requisition number and date,
  - (b). vendor name,
  - (c). item requested,
  - (d). Department unit receiving the purchase,
  - (e). assigned purchase order number and date,
  - (f). the date processed for payment and
  - (g). the account charged.

4. Funds Transfers

a. Informal Transfer

- (1). When there are not enough funds in an equipment account, an informal transfer is required.
- (2). A Supplemental Capital Outlay form shall be completed.
  - (a). The form identifies a source of funding for transfer into an equipment account.
  - (b). The form shall indicate justification for the purchase.
- (3). The Supplemental Capital Outlay form shall be numbered and requires the signatures of the:
  - (a). The Chief of Police or his/her designee.