



POLICY & PROCEDURE

ELKHART LAKE POLICE DEPARTMENT

SUBJECT: **FISCAL MANAGEMENT/AGENCY OWNED PROPERTY**

NUMBER: 1.07
ISSUED: 06/01/2015

SCOPE: All Department Personnel
DISTRIBUTION: Policy & Procedure Manual

EFFECTIVE: 07/15/2015

REFERENCE:

RESCINDS
 AMENDS
WILEAG 4TH EDITION
STANDARDS: 1.5.1, 1.5.2, 1.5.3, 1.5.4, 1.5.5

INDEX AS: Accounting System
Audits
Cash Handling Procedures
Fiscal Management
Inventory Control
Purchasing Procedures

PURPOSE: The purpose of this Policy & Procedure is to establish guidelines for members of the Elkhart Lake Police Department relating to the accounting and fiscal control procedures as well as agency owned property.

This Policy & Procedure consists of the following numbered sections:

- I. POLICY
- II. ACCOUNTING SYSTEM
- III. AUDITS
- IV. CASH
- V. INVENTORY CONTROL
- VI. PURCHASING

I. POLICY

- A. It is the policy of the Elkhart Lake Police Department that all of the Department's fiscal activity be conducted in a responsible, efficient, and effective manner. The Chief of Police has overall authority and responsibility of the fiscal management of the Department.

II. ACCOUNTING SYSTEM

- A. The Village of Elkhart Lake Treasurer's Office records and documents the flow of expenditures of all fiscal activity that affects the department's budget.
- B. The Treasurer's Office prepares monthly statements which include the following information:
 - 1. Initial appropriation for each account;
 - 2. Balances at the commencement of the monthly period;
 - 3. Expenditures and encumbrances made year-to-date; and
 - 4. Unencumbered balance.
- C. Detail account listings from the Treasurer's Office are reviewed and analyzed in comparison with unofficial department records. The Chief of Police or the Chief's designee shall investigate any discrepancies.

III. AUDITS

- A. The fiscal activities of the Department shall be audited on an annual basis during the course of the annual audit of the Village's fiscal activities.

IV. CASH HANDLING PROCEDURES

- A. All cash received by Department personnel at the customer service window shall be placed in the cash register or bond box and a receipt shall be given to the payee.
 - 1. Access to the cash register shall be limited to Records personnel, administrative personnel, Chief of Police, and officers while assigned to the Records function.
- B. Cash received in the mail shall be given to the Records Division personnel, who will distribute the money as follows:

1. Cash received for requests of public records and accident reports shall be forwarded to a Records Clerk, who will complete the request and deposit the cash or check into the cash register and issue a receipt. This procedure will be followed for all miscellaneous receipts of money such as bicycle licenses, lock-outs, fingerprint requests, etc.
 2. Cash for payment of parking tickets shall be forwarded to the Records Clerk responsible for managing parking ticket control. The Records Clerk shall record the payment in the parking ticket tracking software and issue a receipt.
- C. Department personnel may receive bond cash and/or credit card payment for the following:
1. Traffic citations prior to the court date listed on the citation that were issued by the Elkhart Lake Police Department
 2. Bonds for warrants issued by the Elkhart Lake Police Department or another law enforcement agency.
- D. Bond cash and/or credit card payment shall be placed inside a Elkhart Lake Police Bond Envelope along with the original receipt. One carbon copy of the receipt shall be given to the payee and one copy shall be kept on file in the Records Division.
1. The bond envelope shall be placed inside the bond box.
 - a) Administrative Division shall distribute Elkhart Lake Police Department bonds and citation fines to the Elkhart Lake Treasurer.
 - b) The Records Division shall forward bonds for other jurisdictions to the Administrative Assistant who will request a check be written. The paperwork and cash and/or credit card payment will then be forwarded to the appropriate department.
- E. Petty cash may only be authorized by the Chief of Police or the Chief's designee. Cash will be disbursed from the cash box located in the Department's safe. Once the money is spent a receipt that includes the reason for the expense along with budget category shall be placed in the cash box.

V. INVENTORY CONTROL

- A. The Administrative Assistant shall be responsible for conducting an annual inventory of Department equipment and property. The inventory shall be concluded by the end of each calendar year. The inventory will include:
1. Department equipment and property in general use by the agency, including:
 - a) Computers
 - b) Printers
 - c) Cameras

- d) Shotguns
 - e) Radar Units
 - f) Police Bicycles
 - g) Vehicles
2. Department equipment issued to and used by individuals including:
- a) Firearm(s)
 - b) Handcuffs
 - c) Flashlight
 - d) Portable Radio
 - e) Chemical Spray
 - f) Body Armor
 - g) Taser
- B. Department records shall be maintained for assigned Department property whether for short or long term duration.
- C. Each employee of the Department shall be responsible for all property issued and assigned.
- D. Any lost, damaged, or stolen property must be reported to a ranking officer as soon as practical.

VI. PURCHASING PROCEDURES

- A. For all purchases under \$500, the procedures outlined in the Elkhart Lake Administrative Policy shall be followed.
- 1. Employees other than the Chief of Police or the Chief's designee may request to make a purchase under \$500.00 after advising the Chief of the need for the request.
 - 2. Receipts of the purchase shall be forwarded to the Chief's Office with the officer's signature on the invoice and an explanation of the product noted on the invoice if needed.
 - 3. Emergency purchases up to \$50.00 may be made without the Chief's approval and shall be accompanied by a memo explaining the urgent need for the purchase.
 - 4. For purchases under \$10.00 that are unable to be charged, petty cash may be obtained from the Administrative Assistant.
- B. For all purchases over \$500, the Chief of Police or his/her designee will follow the procedures outlined in Sheboygan of Elkhart Lake Policy.

Michael Meeusen
Chief of Police

This Policy & Procedure cancels and supersedes any and all written directives relative to the subject matter contained herein.

Initial 06/01/2015