


<b>POLICY 127.0</b>	<b>FISCAL ACTIVITIES</b>	
	REVISED: 02/98, 05/00, 05/03, 08/11, 05/17; 03/18, 04/21, 02/22, 03/22, <b>10/24</b>	RELATED POLICIES:
	CFA STANDARDS: <b>Chapter 5</b>	REVIEWED: AS NEEDED  <b>THIS VERSION EFFECTIVE DATE: OCTOBER 30, 2024</b>

**A. PURPOSE**

The purpose of this policy is to provide Department employees with guidelines based upon sound business and accounting practices 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 within the framework established in the City of Fort Lauderdale’s fiscal procedures.

**C. SCOPE**

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

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

1. Department units and personnel involved in revenue collection and disbursement of cash.
  - a. Police Finance Division
    - (1). Police Business Operations Manager
    - (2). Financial Administrator
    - (3). Administrative Assistant
    - (4). Administrative Aide
  - b. Records Division
    - (1). Police Records Supervisor
    - (2). Senior Records Clerks
    - (3). Police Records Clerks

- c. Photographic Lab Technician
  - d. Legal Unit
    - (1). Police Legal Advisor
    - (2). Paralegal
    - (3). Forfeiture Coordinator
    - (4). Legal Secretary
  - e. Evidence
    - (1). Police Property/Evidence Supervisor
    - (2). Police Property/Evidence Technician
  - f. Public Records Coordinator
2. Procedure
- All units that accept revenue payments or make deposits as stated above shall:
- a. Issue receipts for all cash and checks received.
  - 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. All cash and checks received by the Department must be submitted to the Police Finance Division daily during regular business hours, unless otherwise approved by a supervisor for exigent circumstances (to include but not limited to employee injury/illness)
  - d. Transfer money with the appropriate bank deposit slips, register tapes/account activity reports and sealed deposit bags to the Police Finance Division for processing on a daily basis. Each person handling

collections must have the Police Business Operations Manager or designee's signature on any deposit made in order to validate the amount.

3. Police Finance Division Responsibilities

- a. Police Finance Division shall deposit all money received from other units at least twice a week to the vault depository serviced by the armored car.
- b. Prepare miscellaneous receipt forms, attach Treasury Bank Files and forward to City Hall, Treasury Division.
- c. Maintain individual files by object code on each unit forwarding collected revenue to the Police Finance Division.
- 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 INFOR recorded deposits.

**E. CONFISCATION ACTIVITIES AND AUDITING**

1. Confiscation activities are conducted through the Legal Advisor or designee in association with the Police Business Operations Manager. The effort is carried out by the Forfeiture Coordinator who is required to collect payments from individuals whose vehicles have been confiscated by the Department. The Coordinator carries out the transaction in an area covered by digital cameras. The payments received are only in the form of money orders or certified checks made out to the City. The Coordinator then deposits the payments in the Police Finance Division vault.
2. The Police Business Operations Manager or a designee assigned to affected units shall conduct an annual audit of the unit's fiscal activity.
3. A copy of each audit report shall be submitted to the Staff Inspections Office.

**F. NON-CASH TRANSACTIONS**

1. Structure
  - a. Purchase Orders (P.O.)
    - (1). Purchase Request Form
    - (2). Requisitions and Purchase Orders
  - b. Funds Transfers
    - (1). Informal
    - (2). Formal
2. Responsibility
  - a. The Police Business Operations Manager or designee shall be responsible for the monitoring of all non-cash fiscal activities.
  - b. The Police Business Operations Manager or designee examines non-cash fiscal activities while preparing budget projections, which is done on a regular schedule.
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 purchase orders are needed to buy the item, a Purchase Request Form is required to generate the necessary paperwork. The Business Operations Manager 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 INFOR is used to validate the availability of funds for the purchase. The Business Operations Manager must approve all requests prior to processing.
    - (2). Once the Business Operations Manager approves the request, a designated employee reviews P.O. requests for non-equipment and equipment purchases under \$5,000.
    - (3). If the cost is higher than budgeted, the unit is required to determine where the balance of the revenue will come from with concurrence from the Business Operations Manager or designee. That amount is then reserved for that purchase and noted for reference and control.
  - b. Requisition Authorization

- (1). A designated employee shall ensure the purchase is authorized by the Business Operations Manager.
- (2). Purchases \$5,000 and over must be authorized by the Procurement Division and follow one of their approved methods of purchase. (Buyspeed, Contracts, etc.)
- (3). The Financial Administrator shall maintain a master list of Department purchases by year.
  - (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 notation will be entered when Trust Funds are used each fiscal year.
  - (e). Through the audit process, the Business Operations Manager or designee shall ensure that the log is properly maintained.

c. Purchase Order Process

- (1). The Business Operations Manager shall ensure that the purchase is authorized and that funds are available.
- (2). The purchase is \$5,000 and over.
- (3). In order to obtain a P.O., a purchase requisition is required.
- (4). The designated employee shall maintain a spreadsheet log of all requisitions. The listing 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 and Formal Transfer

- (1). When there are not enough funds in a particular account, an informal transfer is required through the Police Finance Division.
- (2). When it is a capital account purchase, a Budget Transfer Request Form is required to be approved through the Budget Office.
  - (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 Budget Request Transfer Form requires the signatures of the:
  - (a). The Chief of Police or designee.
  - (b). The Budget Director or designee
  - (c). The City Manager or designee

- 5. Any purchase, irrespective of the amount, which requires a contract, quote or agreement to be executed, shall be forwarded to the Police Legal Advisor for review. No police employee is authorized to execute (sign) any contract or agreement on behalf of the City.

**G. DISBURSEMENT OF FUNDS (Petty Cash)**

Petty cash funds are used for the purchase of incidentals or small emergency items.

- 1. Normal purchases may not exceed seventy-five (\$75) dollars. Expenditures in excess of this amount must be for emergencies only and must have prior approval of the Chief of Police. If prior approval is not obtained, reimbursement may be withheld until sufficient justification for the purchase is provided.

Each disbursement must be evidenced by a properly prepared and approved Petty Cash Slip and a vendor receipt. The petty cash slip must contain the amount and date of the purchase, a description of the item purchases, the index code and subobject code to be charged, and the signatures of the purchaser and approver.