



YARMOUTH POLICE DEPARTMENT POLICY AND PROCEDURE

FISCAL MANAGEMENT 2016-02

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A blue ink signature of Chief Frank G. Frederickson.

Chief Frank G. Frederickson

Certification Standards: 17.4.2 a-f

Accreditation Standards: 17.5.3

Optional Accreditation Standards: 17.1.1; 17.2.1; 17.4.1; 17.4.3; 17.5.1; 17.5.2

General Considerations Fiscal management includes budgeting, purchasing, accounting, inventory and their controls. Procedures for these functions are generally governed by established Town of Yarmouth policy, with some departmental control, as is the case of inventory management. It is important for all members and employees of the department to be aware of these processes in order to obtain some understanding of the restraints, constraints and controls necessary for efficient operation of fiscal programs.

Policy 17.1.1 It is the policy of the Yarmouth Police Department to maintain a system of fiscal management that is compatible with the accounting and procurement procedures of the governing agencies within the Town of Yarmouth and laws of the Commonwealth of Massachusetts.

These formal fiscal control procedures will enable the department to establish accountability, to ensure that disbursements are for designated and approved recipients, and more importantly, to alert department management to possible problems requiring remedial action. This system shall clearly outline proper budgeting, accounting, and purchasing and fiscal control procedures within this department.

Although the Chief of Police is designated by the Town Manager as having the authority and responsibility for the fiscal management of the department, he may designate one or more persons within the

department to assist him in performing those duties under his/her direction.[17.1.1]

Financial Assistant
17.1.1
17.2.1

Financial Assistant shall serve as the department's budget coordinator and will manage the various fiscal matters for the department, including, but not limited to, budget development supervision and control of department expenditures and budget reporting.[17.1.1 17.2.1]

Budget Preparation
17.2.1

The Chief of Police shall:(17.2.1)

- Coordinate the management and preparation of the department's budget;
- Prepare and submit written recommendations based on an operational and activity analysis of the department;
- The Chief of Police is responsible for final budget preparation as part of the fiscal management function given to him by the Town Manager;
- The budget shall be prepared and submitted to the Town Manager no later than December 31 of each year or by any other date selected by the Town Manager.
- The Town Charter provides requirements for final budget submission to the Selectmen

Budget Managing
17.2.1
17.4.1

The Chief shall be responsible for maintaining accurate, up-to-date records of the department budget and expenditures on the Town's municipal accounting computer system. By maintaining this system the department will be able to show:[17.2.1]

- Initial appropriations for each account or program;[17.4.1a]
- Balances of all line items in real time, on a daily basis;[17.4.1 b]
- Expenditures and encumbrances made as they occur; and[17.4.1 c]
- Unencumbered balances.[17.4.1 d]

The Chief shall review each new Fiscal Year Budget to be sure that enough appropriations exist to fill the personnel positions within the department.

The Financial Assistant shall be responsible for the preparation of all purchase orders, invoices, payments, and expenditure reports, as well

as payroll preparation. The Financial Assistant will submit a monthly expenditure status report and a bi-weekly payroll expense report to the Chief for review and approval. The totals of these expenditures are applied towards the various budget appropriations for the purpose of determining the unencumbered balance and for reconciliation with the Town Chief Financial Officer.[17.4.1]

Receiving or
Handling of
Cash
17.4.2 b e

There shall be no appropriation or allotment of cash to any departmental division, unit, or person within the police department, without the prior approval of the Chief of Police. The Detective Division in accordance with the law and established departmental policy as outlined in the policy informants section confidential funding shall be authorized. The Records Division, Financial Assistant, Chief's Administrative Assistant, Deputy Chief, and Lieutenants are authorized to receive and disburse cash. All cash received by authorized positions shall be counted out in front of a witness and documented .[17.4.2 e]

Any other payment received by the department constant with contract or fees regulated by law for reports such as, but not limited to crash reports, incident reports, arrest reports, fid cards, license to carry, and details. Payment shall be in the form of a check unless it is a hardship to the requestor. In the event that a cash payment is accepted a complete ledger with balance sheet shall be maintained. Any person paying cash will receive a written receipt documenting the amount paid[17.4.2 a b]

Account
Maintenance
Cash Received
17.4.2 ad

The Detective Sergeant shall maintain a Confidential Funds Account (Investigation Expenses). This shall consist of a computer accounting procedure (spread sheet)identifying, account balance, credits, debits, and confidential informant payment report.[17.4.2 a d]
The Financial Assistant shall be responsible for records, documentation, or invoice requirements for cash expenditures. These are kept on a computerized balance sheet. [17.4.2 a d]

Department
Monitoring of
Cash 17.4.2f

The Financial Assistant shall be responsible for the continuous of monitoring of the department's cash and non-cash fiscal activities. The Deputy Chief of Police or his designee shall be responsible for quarterly audit of the investigations account. [17.4.2 f]

The Deputy Chief of Police and Administrative Assistant shall give immediate attention to any deviation from department policy or pertinent law, and upon discovering any activities contrary to the law or department policy, submit a written report to the Chief of Police. Pertinent information shall be provided to the Chief of Police in a timely manner.

Requisition and Purchase Procedures
17.4.2 c

Expenditure of department funds in excess of \$1,0000 shall only be conducted with the prior approval of the Chief of Police. Any expenditure for goods and services shall require a requisition for purchase form and an approved purchase order prior to service.[17.4.2 c]

A requisition for goods and services of \$10,000 or more requires three written quotes from a minimum of three vendors. Less than \$10,000 shall require "sound business practices". This may include, but not be limited to written quotes, documented verbal quotes and use of approved state bid contractors/ vendors.[17.4.2 c]

Requisitions for purchase shall be prepared by the Administrative Assistant, approved by the Chief of Police, and submitted to the Town Accountant. The Chief of Police is authorized by the Town of Yarmouth to be the lone approving authority and signatory of requisitions for purchase of any value.[17.4.2 c]

Bid Requirements
17.4.2 c

For procurement of goods or services in excess of \$50,000 formal bid procedures are required in accordance with the State's procurement laws. These bids will be publicly advertised, sealed and submitted to the Chief for review. The Chief shall forward all bids to the Town Manager for final selection and approval. The town procurement office should be consulted for compliance on all of these purchases[17.4.2 c]

Stored Department Inventory, Control, and Maintenance of Department Property
17.5.1
17.5.3

Department stored property, equipment and other assets will be assessed and inventoried on a yearly basis. Officers with responsibility for stored department property will conduct an audit and inspection of stored inventory in the month of October to be completed no later than November 1st. The inventory, maintenance and keeping of agency stored property in a state of operational readiness are the responsibility of the Supervisor or Officer to which the control of the property is assigned. Operational readiness includes care and cleaning, preventative maintenance, repair and workability. Any

excesses or shortages shall be reported forthwith to the Chief. New property acquired will be inventoried and accounted for by the responsible Officer [17.5.3] The Officer responsible for the stored property and inventory shall submit that list, when completed, to the Chief, Administrative Assistant and Accreditation Manager. This will include any requests for needed items. This will allow ample time for review and allow the Chief the necessary time needed to assess for budgetary purposes.[17.5.1]

The inventory list shall contain the following information:

- Item Description
- Location
- Date Inventoried
- Items Destroyed: Date and Reason
- Missing Items Will Be Documented

Below is a list of storage areas.

Armory-Weapons, pepper spray, ammunitions, holsters, and supplies for weapons qualifications.

Vehicle Impound Area and Garage Bay 6-ATV, patrol and recreational bicycles, motorcycles, cruiser equipment (radar units, light bars, cruiser radios etc).

Patrol Division Commander Office-Portable radios, batteries and related equipment.

Muster Room Storage Closet-Medical supplies, medical training equipment and spare AED batteries/equipment.

Issuing and
Re-issuing of
Department
Property
17.5.2

The Patrol Division Commander shall be responsible for overseeing the issuing of equipment to Officers and completion of an equipment issue receipt form indicating the type of property given to an Officer. [17.5.2] The equipment list will be placed in the Officer's Personnel File and a copy forwarded to the accreditation manager. Items issued by the department shall include but not be limited to:

- Firearm, Three Magazines
- Handcuffs
- OC pepper spray
- Badge (shirt and hat)
- Portable Radio, Charger, Microphone
- Police Identification
- Bullet Resistant Vest

The Patrol Division Commander is responsible for collecting the above items from Officers upon separation from service. He will compare the inventory list of issued equipment from the Officer's Personnel File to ensure the items listed below have been returned. If inventory or property is returned in a substandard condition, a written report will be generated and forwarded to the Chief of Police. Property and equipment may be re-issued to department personnel after it has been inspected for operational readiness. This may include items such as badges, batons, handcuffs, handgun, and holsters. [17.5.2] The department's Armorer will be responsible for inspecting all weapons prior to re-issuing them to personnel. The remaining property and equipment will be inspected by the Officer-in-Charge prior to reissuance. A written report shall be forwarded to the Chief of Police if the Armorer and/or Officer-in-Charge observe any defective property and/or equipment.

Emergency
Purchase

Emergencies often require the purchase or rental of additional material or equipment to cover unforeseen events. Whenever such a need arises and is justified, the Chief of Police or his designee will be contacted for approval of the expenditure. The material or equipment will then be purchased in the most expeditious and lawful manner. This will require a requisition for purchase form and signed purchase order prior to agreement.

Independent
Audit

17.4.3

The Town Accountant and Town Treasurer will conduct an independent annual audit of all the departments' financial activities, both disbursements of funds and non-cash fiscal activities. [17.4.3] Reports maintained by the Yarmouth Police Department pertaining to fiscal activities shall be made accessible to them pursuant to Massachusetts General Law M.G.L. c41 s.50.

