

# Cash Handling, Security and Fiscal Management

## 704.1 PURPOSE AND SCOPE

Best Practice NYSLEAP- 8.7 - 5.2

This policy provides guidelines for the overall fiscal management of the Department and to ensure department members handle cash appropriately in the performance of their duties.

This policy does not address cash-handling issues specific to the Property Division and Informants policies.

## 704.2 POLICY

Best Practice

It is the policy of the Syracuse Police Department to properly handle and document cash transactions and to maintain accurate records of cash transactions in order to protect the integrity of department operations and ensure the public trust.

## 704.3 FISCAL MANAGEMENT

Discretionary

### 704.3.1 CHIEF OF POLICE RESPONSIBILITIES

Discretionary MODIFIED NYSLEAP- 8.7 - 5.2 (A)

The Chief of Police is responsible for, and has the ultimate authority over, the agency's fiscal management and is responsible for directing the position or person responsible for managing fiscal issues for the agency, hereafter referred to as the fiscal manager, including managing the department budget; overseeing revenues, disbursements and balances of accounts; and conducting and/or directing regular and unscheduled audits.

[See procedure for BUDGET DEVELOPMENT](#)

### 704.3.2 FISCAL MANAGEMENT SYSTEM

Discretionary MODIFIED NY\_CALEA6.13 - 17.4.1 (a), 17.4.1 (b), 17.4.1 (c), 17.4.1 (d) NYSLEAP- 8.7 - 5.2 (B)

The department's fiscal management system tracks all budget lines for all accounts and finances of the agency, including confidential funds. The fiscal manager will ensure that the following reports are prepared on a monthly basis in order to provide the Chief of Police with the fiscal status of the agency at any time:

- (a) Initial appropriations for accounts and programs
- (b) Balances at the beginning of each period
- (c) Expenditures and encumbrances during the period
- (d) Unencumbered balances

[See procedure for BUDGET PROCESS](#)

# Syracuse Police Department

## Policy Manual

### *Cash Handling, Security and Fiscal Management*

---

See procedure for ACCOUNTING SYSTEM

See procedure for PREPARATION OF PAYROLLS

#### **704.4 PETTY CASH FUNDS**

Best Practice NY\_CALEA6.13 - 17.4.2 (a) NYSLEAP- 8.7 - 5.3, 5.3 (A), 5.3 (D)

The Chief of Police shall designate a person as the fund manager responsible for maintaining and managing petty cash funds.

Each petty cash fund requires the creation and maintenance of an accurate and current transaction ledger and the filing of invoices, receipts, cash transfer forms and expense reports by the fund manager.

#### **704.5 FUND TRANSACTIONS**

Best Practice MODIFIED NY\_CALEA6.13 - 17.4.2 (b), 17.4.2 (d) NYSLEAP- 8.7 - 5.3 (B)

The fund manager shall document all transactions on the ledger and any other appropriate forms (10.1). Each person participating in the transaction shall sign the appropriate form (10.1) or otherwise validate the ledger, attesting to the accuracy of the entry. Transactions should include the filing of an appropriate receipt, invoice or cash transfer form.

Unless otherwise stated in the Rules and Regulations, all funds (cash or check, credits, or vouchers) received by members of this Department shall be delivered to the Audit and Budget Control Division. This includes, but is not limited to the following:

- (a) Reimbursements from government or private agencies.
- (b) Records Section and Identification Unit receipts.
- (c) Restitution payments.
- (d) Seizure and forfeiture reimbursements.
- (e) Proceeds from sale of Department equipment.
- (f) Unclaimed cash.
- (g) Proceeds from sale of auctioned property.

##### **704.5.1 CASH FUNDS**

Agency Content

The Audit and Budget Control Division is responsible for the proper safeguarding of any cash account. Cash will be properly secured during business and non-business hours. The Commanding Officer of ABC is responsible for disbursing and receiving cash.

Each Commanding Officer is responsible for the proper management of those cash funds under their control as follows:

- (a) Each account shall include a balance sheet, ledger or other system that identifies the initial balance, credits, debits, and the balance on hand.

# Syracuse Police Department

## Policy Manual

### *Cash Handling, Security and Fiscal Management*

---

- (b) Copies of receipts or documentation for cash received.
- (c) Authorization documents (10.1's, etc. with approval signature) for cash disbursements, including authorization from the Chief of Police or authorized designee for expenses in excess of \$1,000.
- (d) Records, documentation, or invoices of cash expenditures.

The Audit and Budget Control Division will then insure that the funds are deposited to the appropriate accounts through the Department of Finance.

The Audit and Budget Control Division shall be responsible for monitoring the receipt and dispersal of funds through an internal accounting system and will prepare the appropriate financial statements for administrative review on a quarterly basis.

#### **704.6 ROUTINE CASH HANDLING**

**Best Practice** NY\_CALEA6.13 - 17.4.2 (e)

Members who handle cash as part of their regular duties (e.g., evidence custodians, the Special Investigations Division supervisor, those who accept payment for department services) will discharge those duties in accordance with the procedures established for those tasks (see the Property Division and Informants policies).

#### **704.7 OTHER CASH HANDLING**

**Best Practice** **MODIFIED** NY\_CALEA6.13 - 17.4.2 (c) NYSLEAP- 8.7 - 5.3, 5.3 (D)

Members who, within the course of their duties, are in possession of cash that is not their property or that is outside their defined cash-handling responsibilities shall, as soon as practicable, verify the amount, summon another member to verify their accounting, and process the cash for safekeeping or as evidence or found property, in accordance with the Property Division Policy.

Cash in excess of \$10,000 requires immediate notification of a supervisor, special handling, verification and accounting by the supervisor. Each member involved in this process shall complete an appropriate report or record entry.

#### **704.8 GRANT ADMINISTRATION**

**Agency Content**

The Syracuse Police Department should apply for grants, insofar as possible, to fund the implementation of new programs or to supplement existing programs. Grant based programs and expenditures will be properly managed and coordinated among Department members to ensure that funds are expended in a timely fashion, and in accordance with grant guidelines. Grant guidelines and procedures will be strictly adhered to.

[See procedure for GRANT ADMINISTRATION](#)

#### **704.9 AUDITS**

**Discretionary** **MODIFIED** NY\_CALEA6.13 - 17.4.3 NYSLEAP- 8.7 - 5.3 (C)

# Syracuse Police Department

## Policy Manual

### *Cash Handling, Security and Fiscal Management*

---

The ABC Officer shall monitor fiscal activities and create fiscal monthly budget reports that are reviewed by the First Deputy Chief using a procedure and forms approved by the fiscal manager. Internal control procedures shall be established and shall include evaluation of staff members' fiscal management functions. Any discrepancies shall be immediately reported to the fiscal manager and the Chief of Police.

An independent authority pursuant to the City of Syracuse Charter shall conduct an annual audit of the Department's accounts. All department funds shall be open for inspection and audit by auditors at any time. Members of the Department shall cooperate fully and provide assistance in support of any audit.

A separate audit of each fund or other fiscal area of responsibility should be completed on a random date, approximately once each year, by the First Deputy Chief of Police or the City.

Audits shall include a review of procedures in place to manage the funds.

[See procedure for INVENTORY OF DEPARTMENT ASSETS](#)

#### 704.9.1 PETTY CASH AUDITS

Discretionary **MODIFIED** NY\_CALEA6.13 - 17.4.2 (f) NYSLEAP- 8.7 - 5.3 (C)

The Audit and Budget Control Division oversees all petty cash funds. ABC shall perform an audit no less than once every six months. This audit requires that the fund manager and at least one command staff member, selected by the Chief of Police or the fiscal manager, review the transaction ledger and verify the accuracy of the accounting. The member overseeing the petty cash fund and the participating member shall sign or otherwise validate the ledger, attesting to the accuracy of all documentation and fund accounting. A discrepancy in the audit requires documentation by those performing the audit and an immediate reporting of the discrepancy to the fiscal manager and the Chief of Police.

#### 704.10 AUDIT AND BUDGET CONTROL DIVISION RESPONSIBILITIES

Agency Content

The Audit & Budget Control Division is responsible for assisting the Grant Specialist at the Bureau of Research in the administration of grants as follows:

- (a) Provide budget data (Salary, fringe, personnel and equipment cost information, etc. as needed).
- (b) Establish and monitor grants budgets.
- (c) Obtaining the account numbers for the grant from the Bureau of Research.
- (d) Generate purchase orders in conjunction with City Purchasing.
- (e) Ensure that monies are expended on grant related purchases.
- (f) Ensure that Departmental Revenue and expenditure records balance with City Bureau of Account's records.

# Syracuse Police Department

## Policy Manual

### *Cash Handling, Security and Fiscal Management*

---

- (g) Submit journal entries to transfer expenses for grant personnel from Departmental operating budget to grant accounts.
- (h) Prepare Fiscal Cost Reports, Financial Status Reports and State Aid Voucher to be submitted to grantors for reimbursement, and other reports as required.

#### **704.11 INVENTORY CONTROL OF PROPERTY, EQUIPMENT AND OTHER ASSETS**

**Discretionary** **MODIFIED** NY\_CALEA6.13 - 17.5.1 (a) NYSLEAP- 8.7 - 6.1 (A)

Members overseeing a fiscal responsibility for the acquisition, management or distribution of any capital or major items of equipment; the issue of any equipment and supplies; or the assignment of control numbers and proper markings are responsible for compliance with inventory control procedures. Such members are also responsible for ensuring:

- (a) Required inventory verification in compliance with a process authorized by the fiscal manager.
- (b) Appropriate documentation in compliance with a process authorized by the fiscal manager and inclusion in inventory of items purchased or obtained for use by the Department.
- (c) Appropriate documentation and deletion from inventory of items properly authorized for disposal by the fiscal manager or the Chief of Police.
- (d) Reporting and disposition of damaged, excess and surplus property in compliance with a process authorized by the fiscal manager.
- (e) Maintenance of complete records for all department property, equipment and other assets.

[See procedure for TECHNOLOGY RELATED PURCHASES](#)

[See procedure for REQUESTING DEPARTMENT PURCHASES](#)

[See procedure for EMERGENCY ALLOCATIONS AND PURCHASES](#)

#### **704.12 PURCHASING**

**Discretionary** **MODIFIED** NYSLEAP- 8.7 - 6.1

The only members of the department authorized to make purchases on behalf of the department are the Audit and Budget Control Division and members of the Chief's Office.

All purchasing of department supplies and equipment will be in compliance with the City purchasing manual and in compliance with a process authorized by the fiscal manager.

Small-item or emergency purchases or rental of equipment during periods when normal purchasing procedures cannot be followed will be in compliance with a process authorized by the fiscal manager.

All purchases for the City made by an employee will require submission of a receipt and appropriate documentation necessary for reimbursement and will be in compliance with a process authorized by the fiscal manager.

# Syracuse Police Department

## Policy Manual

### *Cash Handling, Security and Fiscal Management*

---

#### **704.13 PROPERTY DISPOSAL**

##### **Discretionary**

The fiscal manager is responsible for prompt deposit of revenue from:

- (a) Property sold under court order with the clerk of the court issuing the order.
- (b) The sale of bicycles or other items of lost or found, or unclaimed non-evidentiary items into the appropriate funds.

#### **704.14 TRAVEL EXPENSES**

##### **Agency Content**

Whenever a member is required to travel or seek lodging in the performance of their duties, the member must obtain prior approval through the chain of command from their Division Commander for such travel and lodging.

- (a) It shall be the responsibility of Division Commanders to process any such expenditure through the Training Division and the Audit and Budget Control Division.

Whenever a member is required to travel or seek lodging for assigned training purposes, the Training Division must process the proposed training request for approval. Arrangements and accommodations must be made by the Audit and Budget Control Division

Unless exigent circumstances exist, all requests for fund disbursements regarding travel expenses must be submitted to the Audit and Budget Control Division at least 30 days in advance of any scheduled travel event.

- (a) Where exigent circumstances exist, the Audit and Budget Control Division must be notified immediately of any expenditure incurred by the Department.

Members are required to obtain and submit all receipts for all goods, services, and out-of-pocket expenses for which the Department is financially obligated.

- (a) Upon their return to duty, members shall prepare an Inter-Departmental memo detailing all expenses and submit the memo with all receipts to the Audit and Budget Control Division in accordance with the City of Syracuse travel policy.
- (b) If purchases are made on a personal credit card, the member must also submit a copy of their credit card statement showing the member's name, address, credit card number, and purchase.

[See procedure for TRAVEL](#)