

Truro Police Department

FISCAL MANAGEMENT

Policy Number: ADM-4.01

Effective Date: January 1, 2000

REFERENCE:

Revised: October 1, 2008

Accreditation Standards: 17.1.1. - 17.4.3.

Mass. Gen. Law Chap. 44, Sec. 32, 33B, & 99

Other:

POLICY:

It is the policy of the Truro Police Department to maintain a system of fiscal management that is compatible with the accounting and purchasing procedures of the governing agencies within the Town of Truro, 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, purchasing, and fiscal control procedures within this department.

Although the Chief of Police is designated by ordinance and regulations as having the authority and responsibility for the fiscal management of the department, he may designate one or more persons within the department to perform those duties under his direction. (17.1.1)

All phases of the fiscal management of this department shall be in compliance with the procedures outlined by the Town of Truro and the Town of Truro Charter.

PROCEDURES:

1. BUDGET PREPARATION: (17.2.1)

A. The Chief of Police shall:

1. Coordinate the preparation of the department's budget;
2. Prepare and submit written recommendations based on an operational and activity analysis of the department;

- B. The completed and recommended budget shall be submitted to the Town Administrator no later than the date specified by the Town Administrator, in accordance with the Town Charter.

2. **ACCOUNTING:** The Chief of Police, or his designee, shall

- A. Maintain a system that provides monthly reports showing, at a minimum, the following: *(17.4.1, a-d)*
 - 1. Initial appropriations for each account or program;
 - 2. Balance at the commencement of the monthly period;
 - 3. Expenditures and encumbrances made during the period;
 - 4. Unencumbered balances.
- B. Ensure that sufficient appropriations have been received through the budget process to legally fill the personnel positions within the department.
- C. If a designee is appointed, he/she shall report any discrepancies in proper procedure to the Chief of Police immediately.

3. **HANDLING OF FUNDS:** There shall be no appropriation, or allotment of cash to any departmental division, unit or person within the police department, with the exception of the use of money in drug investigations, in accordance with the law. All payments for debts shall be through the office of the Town Accountant. Checks received by the department shall be handled in the following manner. The department does not utilize petty cash. *(Revised October 1, 2008)*

- A. All payments for licenses, reports or other services and/or items the police department offers shall be paid by check or money order. No cash is accepted.
- B. Officers shall not receive cash payments for paid details. Officers shall fill out the detail billing form, and submit said for to the Administrative Assistant, as outlined in the policy (PAID DETAILS, ADM-1.11)
- C. The Administrative Assistant shall, once each month, prepare a financial statement of all monies collected and submit such statement, along with the monies, to the office of the Town Treasurer.

4. PURCHASING PROCEDURES: (17.3.1)

- A. All department purchases will be coordinated as allowed by the Town of Truro Procurement Policy, and shall be conducted by the Chief of Police, or his designee.
- B. The Chief of Police, guided by the Truro Charter and all applicable laws, shall coordinate all emergency rentals or procurements.

5. FUND TRANSFERS (17.3.1e)

- A. Emergency or Supplemental funding requests will be coordinated by the Chief of Police, guided by the Truro Charter and all applicable laws.

6. DRUG BUYS/INVESTIGATIONS

- A. The only exception to handling cash will be in the case where the Investigator of the Truro Police Department is involved in an investigation where he/she need cash to conduct drug buys. The following procedures will be followed for drug buys: *(Added July 1, 2008)*
 - 1. A ledger will be kept by the Investigator showing initial appropriation, cash dispersed and balance on hand.
 - 2. The funds must be used for the purchase of illegal drugs in an active investigation managed by the Truro Police Department.
 - 3. There is no limit to the number of disbursements or the amount of disbursements.
 - 4. Records will reflect each cash expenditure made by noting the date, time, investigating officer, net result of said expenditure, and incident number of the case.
 - 5. The Investigator is the only person that may disperse cash.
 - 6. Every quarter, the investigator will be required to file a reconciliation report with the Chief of Police.
- B. The Truro Police Department does not pay informants for their services or information. *(Revised October 1, 2008)*