

SPRINGFIELD POLICE DEPARTMENT

Standard Operating Guideline

Effective Date: 01/23/2020	Supersedes Policy Dated: 10/11/2018	Rescinds:	SOG Number:
Accreditation Index: 17.4.2			104.2
Part Title: Administration		Chapter Title: Administrative Support	
Chief of Police:			

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I Policy

The Chief of Police has ultimate authority within the Police Department to create, administer, and control the Police Department budget. It is the policy of the Police Department to conform to the budgetary controls as established by the City Administration and City Council and published in the Purchasing Manual and Purchasing Manual Supplement.

II Definitions

Cash Funds – For purposes of this policy, cash is defined as currency, checks, money orders, cashier checks, and wire transfers.

III Procedure

1 BUDGET ADMINISTRATION

- 1.1 Administration of the budget is the responsibility of the Chief of Police. The Financial Analyst assigned to the Chief of Police shall perform this function on a daily basis.
- 1.2 Each Bureau Commander is responsible for the proper administration, control, and expenditure of their respective bureau budgets as supervised by the Chief of Police.

2 BUDGET PREPARATION

- 2.1 Preparation of each budget shall commence in November of the year preceding the fiscal year.
- 2.2 The Financial Analyst shall publish and disseminate a budget preparation schedule prior to the above date that shall ensure preparation and submission as required by the Finance Department.

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- 2.3 The Financial Analyst shall maintain copies of all Budget Priorities and Capital Outlay requests that are declined or cut.
- 2.4 Each Bureau Commander is responsible for the preparation of their respective bureau budgets and in collaboration with the other Bureau Commander and the Chief of Police, they shall develop the Police Department Budget to include:
 - 2.4.1 Overtime Requests
 - 2.4.2 Capital Outlay Requests
 - 2.4.3 Supplies and Services Requests
 - 2.4.4 Police Department Priorities
- 2.5 The Financial Analyst shall prepare spreadsheets and comparative analysis tools to assist the budget development process.
- 2.6 Bureau budget submissions to the Financial Analyst shall be on forms provided by the Financial Analyst.
- 2.7 Budget Adjustments
 - 2.7.1 The Financial Analyst submits Police Department budget adjustments to the Finance Department as required.

3 PURCHASING

- 3.1 All purchasing processes shall be in compliance with procedures as published by the Finance Department, and in the Purchasing Manual and Purchasing Manual Supplement. The Police Department requires additional, internal procedures for accountability and tracking of expenditures as herein contained.
 - 3.1.1 Personnel within the Police Department who are authorized to perform purchasing shall be trained and registered with the Director of Finance.
 - 3.1.2 Purchase of items that are continually and regularly consumed can be through use of a Supply Contract or Price Agreement. Contact the Purchasing Division for assistance and direction.
- 3.2 Department Prepared Purchase Orders (PO)
 - 3.2.1 To be used for purchases up to \$5000. Purchases between \$2000 and \$5000 require a phone bid sheet to be completed and forwarded to the Police Departments Financial Analyst for approval prior to completion of the Purchase Order.
 - 3.2.2 Must be completely filled out and approved in Oracle prior to transaction.
 - 3.2.3 Refer to Purchasing Manual, 13-3.202 and Purchasing Manual Supplement, "Purchases Under \$2,000" for restrictions.
 - 3.2.4 The Financial Analyst shall maintain a log of all PO's prepared by Police Department personnel.
 - 3.2.5 Purchase Order Preparation and Processing:
 - 3.2.5(a) Approved Police Department buyer prepares PO in Oracle.
 - 3.2.5(b) Electronically forward to Bureau Commander for review and approval.

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- 3.2.5(c) Bureau Commander electronically forwards to Financial Analyst to review PO and verify funds are available. The Financial Analyst will then approve PO, log PO, and enter information in Police Department budget database.
 - 3.2.5(d) Purchaser receives electronic notification of approval in Oracle, prints PO, and completes purchase.
 - 3.2.5(e) Upon receipt of Invoice, receipt the good(s) in Oracle and prepares Accounts Payable/Invoice Register in Oracle with the appropriate invoice information. Match to the PO.
 - 3.2.5(f) Forward completed invoice register, original Invoice, and packing list(s) to the Financial Analyst for review, database adjustments (if necessary), signature and date approved for payment. Copies are retained in the office of the Financial Analyst and originals are forwarded to the Finance Department.
- 3.3 Requisitions
- 3.3.1 Requisitions are applications for issuance of a Purchase Order by the City Purchasing Division, Finance Department.
 - 3.3.1(a) Requisitions shall be completed for purchases exceeding \$5,000.
 - 3.3.1(a.1) Formal bids are required for all purchases over \$5,000 as conducted by the Division of Purchasing.
 - 3.3.1(a.1.1) Bidding procedures are defined by regulations set forth in the Purchasing Manual and Purchasing Manual Supplement.
 - 3.3.2 Requisition Process:
 - 3.3.2(a) Complete Requisition in Oracle.
 - 3.3.2(b) Electronically forward to Bureau Commander for approval.
 - 3.3.2(c) Bureau Commander electronically forwards to Financial Analyst for review of completion, verification of funds availability, approval, entry into budget database, logging and retention of copies.
 - 3.3.2(d) Financial Analyst electronically forwards requisition to Purchasing.
- 3.4 Accounts Payable Without a Purchase Order
- 3.4.1 Refer to Purchasing Manual (13-3.207) and Purchasing Manual Supplement ("Acct. Payable"), and financial control procedures.
 - 3.4.2 When paying for items not purchased on a PO, such as payments for membership dues, utilities, etc., prepare an Accounts Payable/Invoice Register in Oracle.
 - 3.4.3 Processing:
 - 3.4.3(a) Upon receipt of invoice, complete Accounts Payable/Invoice Register in Oracle with appropriate vendor number, vendor name, invoice number and amount, fund, low org number, account number. Accuracy of entries is essential to processing.

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- 3.4.3(b) Forward Accounts Payable/Invoice Register and original invoice to Financial Analyst for review, database entry, signature and date for approval of payment. Copies are retained in office of Financial Analyst and originals are forwarded to Finance Department.
- 3.5 Emergency Purchasing Procedures
 - 3.5.1 All Emergency Purchasing Procedures are defined in the Purchasing Manual (13-3.300 through 13-3.304) and Purchasing Manual Supplement ("Emergency Purchases").
 - 3.5.2 General
 - 3.5.2(a) Major case investigations, natural disaster or other critical event may occur which threaten public safety, health, and welfare.
 - 3.5.2(b) Specific conditions are defined in regulations promulgated by the City Purchasing Agent.
 - 3.5.2(c) Written determination of the basis for the emergency and selection of a particular contractor is required to be included in the contract file.
 - 3.5.3 Normal Working Hours: Purchases Exceeding \$5,000
 - 3.5.3(a) Designee of Chief of Police will prepare requisition in Oracle and explain the reason for selection of vendor or contractor.
 - 3.5.3(b) Electronically forward to Financial Analyst for review of completion, verification of funds availability, approval, entry into Police Department budget database, logging, and retention of copies.
 - 3.5.3(c) Financial Analyst electronically forwards requisition to Purchasing.
 - 3.5.3(d) Purchasing Agent will issue Purchase Order number.
 - 3.5.3(e) Emergency Purchases exceeding \$20,000 requires verbal approval of the City Manager.
 - 3.5.4 Emergencies Outside Normal Working Hours:
 - 3.5.4(a) Direct purchase is authorized by the Chief of Police or his designee.
 - 3.5.4(b) Designee of Chief of Police will prepare requisition in Oracle and explain the reason for selection of vendor or contractor.
 - 3.5.4(c) Electronically forward to Financial Analyst for review of completion, verification of funds availability, approval, entry into Police Department budget database, logging, and retention of copies.
 - 3.5.4(d) Financial Analyst electronically forwards requisition to Purchasing.
 - 3.5.4(e) Purchasing Agent will issue Purchase Order number.
 - 3.5.5 Emergency Appropriation
 - 3.5.5(a) The Chief of Police may seek appropriation from City Council of additional financial resources for overtime or other expenses as needed to restore the operating budget.
- 3.6 Vendor-Purchaser Relations/Ethics

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- 3.6.1 Vendors are certified only by the Purchasing Division according to regulations set forth in the Purchasing Manual.
- 3.6.2 Guidelines for ethical relations with vendors are found in the Purchasing Manual Supplement (Vendor Relations).
- 3.6.3 Employees and relatives are prohibited from selling to the City of Springfield. Violation may result in the employee vacating their office (Springfield City Charter).
- 3.6.4 Employees shall never disclose information from other vendors.

4 ACCOUNTING SYSTEM

- 4.1 All budget and accounting entries shall comply with the Oracle system defined by the Finance Department.
- 4.2 A complete listing of fund, low org and account numbers is available from the Financial Analyst or Finance Department.
- 4.3 Upon request, Commanders may receive monthly account reports detailing initial appropriation, expenditure, any funds encumbered, and remaining unencumbered balance. Note: Selected personnel have access to view the Police Department budget database.

5 CASH FUND PROCEDURES (CALEA 17.4.2)

- 5.1 Disbursement Authority: (CALEA 17.4.2(c))
 - 5.1.1 No cash fund shall be established without authorization from the Director of Finance and the Chief of Police.
 - 5.1.2 No petty cash fund transaction shall exceed \$100.
 - 5.1.3 Disbursements from the Investigative Fund are controlled by SOG 402.7 – Investigative Funds [REDACTED].
 - 5.1.4 All other cash funds are non-discretionary meaning that their monies must be submitted in total to a specific legal authority and may not be disbursed for any other purpose.
- 5.2 Records: Record keeping procedures are established by the Finance Department and may differ from fund to fund; however, all funds shall utilize, at a minimum:
 - 5.2.1 Ledger or balance sheet showing initial balance, credits (cash income received), debits (cash disbursed), and balance on hand, and itemizing every transaction; or procedures approved by the Finance Department. (CALEA 17.4.2(a))
 - 5.2.2 Receipts or other documentation for cash received; or procedures approved by the Finance Department. (CALEA 17.4.2(b))
 - 5.2.3 Records, invoices, bills or other documentation for cash expenditures; (CALEA 17.4.2(d))

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- 5.3 Custodian: Designated, named custodian(s) responsible for supervision of the fund. Positions authorized to disburse or accept cash include: (CALEA 17.4.2(e))
 - 5.3.1 Records Section: The monies received in Records Section are delivered to the Finance Department as needed, but no less than once per week, and are verified by the Finance Department upon receipt.
 - 5.3.1(a) The custodian shall be the Police Services Administrator.
 - 5.3.1(b) Positions authorized to disburse or accept cash include the Police Services Shift Leaders, Police Services Representatives, Clerical Assistants, 2nd and 3rd Shift Police Officers assigned to TELCOM, and Police Services Assistants.
 - 5.3.2 Investigations and Support Services Bureau (ISSB) Office Administrator (petty cash custodian)
 - 5.3.2(a) Photo and Video Services
 - 5.3.2(a.1) The ISSB Office Administrator and/or Investigative Support Specialist (ISS) receives fees for photos and videos provided to the public. ¹
 - 5.3.2(a.2) Receipts are stored until a remittance form is prepared and the remittance of funds is forwarded to the Police Department Financial Analyst. No funds shall be retained by the Office Administrator or Investigative Support Specialist longer than 10 working days before forwarding to the Financial Analyst. The Financial Analyst will then forward it to the City Finance Department. ²
 - 5.3.2(b) False Alarm Fees
 - 5.3.2(b.1) All monitoring and billing of false alarms will be outsourced to a third-party vendor.
 - 5.3.2(b.2) The ISSB Office Administrator shall be responsible for depositing the remittance of false alarm fees collected by the third-party vendor.
 - 5.3.2(c) Car Fax Fees
 - 5.3.2(c.1) The ISSB Office Administrator receives payments from Records for Car Fax reports once a month.
 - 5.3.2(c.2) Receipts are stored until a remittance form is prepared and the remittance of funds is forwarded to the Police Department Financial Analyst. No funds shall be retained by the Office Administrator longer than 10 working days before forwarding to the Financial Analyst. The Financial Analyst will then forward it to the City Finance Department.

¹ Section 5.3.2(a.1) revised, Investigative Support Specialist added, per Policy Change Order 19-015.

² Section 5.3.2(a.2) revised, Investigative Support Specialist added, per Policy Change Order 19-015.

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- 5.3.3 Internal Affairs Administrative Assistant (petty cash custodian)
- 5.3.4 Investigative Funds (see SOG 402.7 – Investigative Funds).
 - 5.3.4(a) Narcotics and Special Investigations Supervisors
 - 5.3.4(b) Persons Section and Property Section Commanders
 - 5.3.4(c) Special Investigations Office Administrator (petty cash custodian – undercover funds)
- 5.3.5 Training Unit Receipts:
 - 5.3.5(a) Personnel from other law enforcement agencies attending training conducted by the SPD Training Unit are generally required to pay a tuition fee to the SPD.
 - 5.3.5(b) When the tuition payment is made, the Training Unit Administrative Assistant gives the attendee a receipt from a pre-numbered receipt book. A copy of the receipt is maintained by the Administrative Assistant.
 - 5.3.5(c) A remittance form is prepared, and the remittance and funds are forwarded to the Police Department Financial Analyst, who then forwards them to the Finance Department. No funds shall be retained by the Administrative Assistant longer than 10 working days before forwarding to the Financial Analyst.
 - 5.3.5(d) Custodians shall be the Training Unit Supervisor and Administrative Assistant.
- 5.3.6 Support Operations Section Administrative Assistant
 - 5.3.6(a) The Support Operations Administrative Assistant receives reimbursements to the City for damages to police vehicles (generally forwarded from the City Law Department).
 - 5.3.6(b) Receipts are stored until a remittance form is prepared and the remittance of funds is forwarded to the Police Department Financial Analyst. No funds shall be retained by the Administrative Assistant longer than 10 working days before forwarding to the Financial Analyst. The Financial Analyst will then forward it to the City Finance Department.
- 5.4 Other Cash Funds (CALEA 17.4.2(e))
 - 5.4.1 The Financial Analyst receives grant reimbursements in the form of checks and bank wires. A spreadsheet is maintained for each grant, which shows the monthly amount of reimbursement to receive and when it is remitted (in the case of wire received, when it is journalized).
 - 5.4.2 The Financial Analyst receives monthly recoupment fees in the form of a check from the Greene County Circuit Clerk reference DWI recoupments.
 - 5.4.3 The Financial Analyst occasionally receives restitutions regarding drug cases. The restitutions are generally in the form of a check.
 - 5.4.4 The Financial Analyst occasionally receives checks for restitutions for “filing a false report,” etc., as well as checks from Police Department employees who have

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received payment for jury duty or witness fees, etc. Jury Duty payments to employees acting as citizens shall be kept by the employee.

5.4.4(a) Payments to Police from Attorneys: When a Police employee in the capacity of their job is providing service to an attorney, they should not receive any payment from the attorney. If a payment is received (for example, a check arrives in the mail), the payment should be returned to the attorney. It should not be accepted by the City.

5.4.5 Upon receipt of each check, the Financial Analyst immediately endorses the check with a "For Deposit Only, Treasurer's Fund, City of Springfield, Police-Admin." stamp. Remittance forms are prepared and are forwarded with the funds to the Finance Department.

5.5 Physical Security

5.5.1 Each fund described in this section shall be stored in a secure lock box, lock bag, or cash register.

5.5.2 During hours when the custodian and/or designee are off-duty the secured lock box or lock bag shall be stored in a locked file cabinet, safe, or other means which offers access only to authorized personnel.

6 AUDITS AND REVIEWS

6.1 All cash funds or accounts where department personnel receive, maintain, or disburse cash shall receive a compliance audit conducted by the Inspections and Internal Affairs Unit at least once each quarter. (CALEA 17.4.2(f))

6.2 The Finance Department will complete a cursory review and reconcile all investigative funds bank accounts semi-annually AND upon transfer of an SIS Supervisor or a Persons or Property Section Commander. (CALEA 17.4.2)

6.2.1 Upon completion of each review, the Finance Department prepares a written report, which is then forwarded to the Chief of Police.

6.3 A report shall be submitted annually of all federal seizures and the proceeds received from those seizures. This shall be submitted by January 31st for the previous calendar year ending December 31st in accordance with Section 513.653, RSMo.

6.3.1 In addition to providing the report to the State Auditor, copies of the report shall be provided to the Springfield City Clerk's office, the City of Springfield Director of Finance and the Missouri Department of Public Safety.

6.3.2 The Missouri Department of Public Safety shall not issue funds to any law enforcement agency that fails to comply with the provision of this section.

7 FEDERAL GRANTS

7.1 Before drawdown requests are made by the Financial Analyst, the draw down request and related supporting documents are to be reviewed and approved by the Chief of

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Police or his designee. The Chief of Police or his designee shall also sign the draw down request form.

- 7.2 When there are subrecipients, and when applicable, the Financial Analyst will verify whether the subrecipients receiving American Recovery and Reinvestment Act (ARRA) funding from federal grants have registered with the CCR prior to distributing funds. The Financial Analyst will maintain a copy of the subrecipients' CCR document.

IV Attachments