



GENERAL ORDER

MINOCQUA POLICE DEPARTMENT

SUBJECT: **FISCAL MANAGEMENT/AGENCY OWNED PROPERTY**

SCOPE: All Department Personnel
DISTRIBUTION: General Orders Manual

REFERENCE:

NUMBER: 1.06

ISSUED: 01/22/2020

EFFECTIVE: 02/01/2020

RESCINDS

AMENDS

WILEAG 5TH EDITION

STANDARDS: 1.5.1, 1.5.2, 1.5.3, 1.5.4, 1.5.5, 1.8.1

INDEX AS: Accounting System
Audits
Cash Handling Procedures
Contractual Services
Fiscal Management
Inventory Control
Purchasing Procedures

PURPOSE: The purpose of this General Order is to establish guidelines for members of the Minocqua Police Department relating to the accounting and fiscal control procedures as well as agency owned property and contractual services.

This General Order consists of the following numbered sections:

- I. POLICY
- II. ACCOUNTING SYSTEM
- III. AUDITS
- IV. CASH
- V. INVENTORY CONTROL
- VI. PURCHASING
- VII. CONTRACTUAL SERVICES

I. POLICY

- A. It is the policy of the Minocqua Police Department that all of the Department's fiscal activity be conducted in a responsible, efficient, and effective manner. The Chief of Police has overall authority and responsibility of the fiscal management of the Department.

II. ACCOUNTING SYSTEM

- A. The Department Confidential Secretary records and documents the flow of expenditures of all fiscal activity that affects the Department's budget.
- B. The Department Confidential Secretary prepares monthly statements which include the following information:
 - 1. Initial appropriation for each account;
 - 2. Balances at the commencement of the monthly period;
 - 3. Expenditures and encumbrances made year-to-date; and
 - 4. Unencumbered balance.
- C. Detailed account listings from the Department Confidential Secretary are reviewed and analyzed in comparison with unofficial Department records. The Chief or designee shall investigate any discrepancies.

III. AUDITS

- A. The fiscal activities of the Department shall be audited on an annual basis during the course of the annual audit of the Town of Minocqua's fiscal activities.

IV. CASH HANDLING PROCEDURES

- A. All cash received by Department personnel at the Dispatch Center shall be placed in the cash register or locked bond box and a receipt shall be given to the payee.
 - 1. Access to the cash register and bond box shall be limited to the Department Confidential Secretary, dispatchers and administrative personnel.
- B. Cash received in the mail shall be given to the Department Confidential Secretary, who will distribute the money as follows:
 - 1. Cash received for requests of public records and accident reports shall be forwarded to a Department Confidential Secretary or Dispatcher on duty, who will complete the request and deposit the cash or check into the cash register and issue a receipt.

This procedure will be followed for all miscellaneous receipts of money.

- 2. Cash for payment of parking tickets shall be forwarded to the Department Confidential Secretary, Community Service Officer (CSO) or Dispatcher on duty. The Department Confidential Secretary or CSO shall record the payment in the parking ticket tracking software. The payment will be recorded into the cash register and will issue a receipt.
- C. Department Confidential Secretary at the beginning of his/her shift shall balance the cash register. In the absence of the Department Confidential Secretary the Lead Dispatcher at the beginning of

his/her shift shall balance the cash register.

1. A deposit bag will be prepared and will be locked in the Department Confidential Secretary's Office.
 2. The Department Confidential Secretary will prepare a Miscellaneous Cash Slip and/or credit card deposit form. These forms, along with the deposit, are forwarded to the Minocqua Treasurer's Office. In the absence of the Department Confidential Secretary, the Lead Dispatcher will prepare the necessary paperwork prior to forwarding the deposit to the Minocqua Treasurer's Office.
 3. Cash drawers will be kept secure in the cash register.
- D. Department personnel may receive bond cash and/or credit card payment for the following:
1. Traffic citations prior to the court date listed on the citation that were issued by the Minocqua Police Department.
 2. Bonds for warrants issued by the Minocqua Police Department or another law enforcement agency.
- E. Bond cash and/or credit card payment shall be placed inside a Minocqua Police Bond Envelope along with the original receipt. One carbon copy of the receipt shall be given to the payee and one copy shall be kept on file in the Dispatch area.
1. The bond envelope shall be placed inside the locked bond box.
 - a) The on duty Dispatcher shall distribute Minocqua Police Department bonds and citation fines to an on duty officer to transport to the Oneida County Clerk of Court's Office.
 - b) The Department Confidential Secretary shall process bonds for other jurisdictions and will obtain a cashier's check for the corresponding jurisdiction for the bond amount. The cashier's check will then be mailed by certified mail with a signature required to the corresponding jurisdiction.

V. INVENTORY CONTROL

- A. The Department Confidential Secretary and Lieutenant shall be responsible for conducting an annual inventory of Department equipment and property. The inventory shall be concluded by the end of each calendar year. The inventory will include:
1. Department equipment and property in general use by the agency, including:
 - a) Computers
 - b) Printers
 - c) Cameras
 - d) Shotguns/Rifles
 - e) Radar Units
 - f) Police Bicycles
 - g) Vehicles
 2. Department equipment issued to and used by individuals including:
 - a) Firearm(s)
 - b) Handcuffs
 - c) Flashlight
 - d) Portable Radio
 - e) Chemical Spray

- f) Body Armor
- B. The annual inventory will be provided to the Office of the Chief of Police, which tracks all Minocqua property, equipment, and assets.
- C. Department records shall be maintained for assigned Department property whether for short or long term duration.
- D. Each employee of the Department shall be responsible for all property issued and assigned.
- E. Any lost, damaged, or stolen property must be reported to a ranking officer as soon as practical.

VI. PURCHASING PROCEDURES

- A. For all purchases, the procedures outlined in this General Order shall be followed.
 - 1. Employees other than the Chief or designee may request to make a purchase under \$500.00 after advising the Chief of the need for the request and with the Chief or his/her designee's approval. Approved requests shall be made to the Department Confidential Secretary.
 - 2. Receipts of the purchase shall be forwarded to the Chief's Office with the Officer's signature on the invoice and an explanation of the product noted on the invoice if needed.
 - 3. An emergency purchase(s) up to \$50.00 may be made with the Chief or his/her designee's approval and shall be accompanied by a memo explaining the urgent need for the purchase.
 - 4. For purchases under \$10.00, officers shall provide a receipt for reimbursement accompanied by a memo explaining the need for the purchase to the Department Confidential Secretary.
- B. All purchases over \$500, must be approved by the Chief or his/her designee.

VII. CONTRACTUAL SERVICES

- A. The only member of the Department authorized to enter into a formal written agreement or contract between an outside entity and the Minocqua Police Department is the Chief of Police. The agreement must be in writing and signed by the Chief of Police and the outside entity's authorized representative prior to implementation.
- B. A complete and accurate copy of all agreements will be maintained in the office of the Chief of Police for reference.



David J. Jaeger
Chief of Police

This General Order cancels and supersedes any and all written directives relative to the subject matter contained herein.

Initial 08/03/2016