

East Haven Police Department 	Type of Directive: Policies & Procedures		No. 313.1
	Subject/Title: Fiscal Management	Issue date: April 24, 2018	
		Effective Date: May 21, 2018	
	Issuing Authority: Honorable Board of Police Commissioners	Review Date: Annually	
References/Attachments: Policies and Procedures #: 307 East Haven Charter and Ordinances		Rescinds: N/A	Amends: N/A

I. PURPOSE

- A. The purpose of this directive is to set forth the guidelines for the fiscal management of the East Haven Police Department (EHPD) including the receipt and disbursement of monies within the Department.

II. POLICY

- A. It is the policy of the East Haven Police Department to maintain integrity, accountability, and control of the Department's funds.

III. GENERAL GUIDELINES AND CONSIDERATIONS

A. Fiscal Authority

1. Under the direction of the Board of Police Commissioners, the Chief of Police is responsible for the overall management of the Department pursuant to Chapter VI, Section 7 of the Town of East Haven Charter and Ordinances.
2. The Chief of Police has the authority and responsibility for the fiscal functions of the Department including the supervision and approval of purchases to be submitted to the Finance Department for final approval, and budget requests.
3. The Chief of Police or his/her designee will confer with the Finance Department on fiscal matters.
 - a. Pursuant to Chapter VI, Section 4 of the Town of East Haven Charter and Ordinances, it is responsibility of the Finance Department to maintain accounts that show the financial transactions for all departments and agencies, and to

purchase all supplies, materials, equipment and other commodities required by any department.

- 1) The Department is authorized to make departmental purchases upon prior approval/encumbrance of funds by the Finance Department.

IV. PROCEDURES

A. Budget Process

1. The development of the Department's budget shall be based on operational and activity analysis, future needs, functional goals and objectives, and an assessment of currently assigned positions of the Department.
2. The Chief of Police or his/her designee shall annually initiate the budgeting process for submission to the Finance Department. The Department's budget, in advance of its submission deadline, shall be prepared for review by appropriate personnel.
3. While the budget is being prepared, members of the Command Staff may submit in writing to the Chief of Police budgetary requests for the upcoming fiscal year. Such request must be related to the Department's goals and objectives.
4. Budget meetings to review the current status of expenditures, balances, and adjustment recommendations will be conducted as needed.

B. Purchasing

1. The Chief of Police or his/her designee shall administer requisitions for purchasing supplies, equipment, and other Departmental items in accordance with the guidelines established by the Finance Department.
2. Emergency purchases will follow the same guidelines as set forth by the Finance Department.

C. Accounting System

1. The Chief of Police or his/her designee shall maintain an accounting system that lists all cash funds or accounts where the Department's designated personnel are permitted to receive, maintain, or disburse cash. The account system shall, at minimum, reflect the following:
 - a. Departmental accounts.
 - b. Initial appropriation.
 - c. Balances at the commencement of the monthly period.
 - d. Expenditures.
 - e. Credits (income received) and debits (funds disbursed).
 - f. Balance on hand.

2. The Chief of Police or his/her designee shall perform a quarterly review of all budgetary accounts and a quarterly accounting of all cash activities, and such review shall be documented.
3. An independent audit may be conducted pursuant to the Connecticut General Statutes.

D. Revenue Income

1. The Department receives revenue payments for the following services:
 - a. Use of Department vehicles pertaining to Extra Duty services.
 - b. Violation notices and ticket fines.
 - c. Various permits (vendor/solicitor and bazaar/raffle/gaming).
 - d. Copies of reports and documents.
 - e. Alarm services (registration and false alarms).
 - f. Copies of photos, body worn camera footage, camera recordings, and 911 recordings.
2. Personnel Authorized to Accept Funds
 - a. The Confidential Secretary to the Chief of Police and Records Division personnel are responsible for collecting and depositing monies collected from vendors or individuals who are making payments for the aforementioned services. No disbursement of monies shall be made by the Confidential Secretary or from the Records Division.
 - 1) A Report of Revenue Collection Form will be completed and submitted along with all cash, checks and money orders to the Finance Department.
3. An accounting of all cash received shall be kept.
4. A cash drawer will be maintained in the Records Division in order for personnel to make change for individuals paying fees. The drawer shall be counted weekly to verify its balance.
 - a. The cash drawer will have a weekly starting amount of \$60.00.
 - b. The Records Division shall compare the balance on the weekly register printout to actual monies in the cash drawer (minus the starting amount).
 - c. A balance sheet or ledger that reflects the weekly initial balance of the cash drawer, cash income received, cash disbursed, and balance on hand shall be maintained by the Records Division.

E. Petty Cash

1. The Petty Cash funds shall be maintained and controlled by the Deputy Chief of Police and/or the supervisor of the Detective Division.
 - a) The IAO shall at minimum, quarterly check the Petty Cash funds in the presence of the Deputy Chief of Police and/or the supervisor of the Detective Division to

ensure receipts or invoices balance with cash and expended funds. Any discrepancies shall be reported immediately to the Chief of Police.

- b) The Confidential Secretary to the Chief of Police shall maintain a balance sheet or ledger that reflects a running balance of the Petty Cash funds to include all income, disbursements, and initial balance.
2. The Deputy Chief of Police and/or the Supervisor of the Detective Division are authorized to disburse cash from the Petty Cash funds accordingly.
 - a. Individual items purchased or reimbursed by petty cash may not exceed one hundred dollars (\$100.00).
 - b. All purchases in excess of one hundred dollars (\$100.00) must be approved by the Chief of Police prior to the purchase.
 3. Any time a disbursement is made from the Petty Cash funds, a receipt is to be completed by the personnel who is receiving the money. A receipt or invoice shall be submitted to the Deputy Chief of Police for all expenditures.

F. Confidential Investigations Funds

1. The confidential or special investigative fund is to be used for expenditures necessary to conduct investigations of criminal activity.
2. The Deputy Chief of Police and/or the supervisor of the Detective Division shall be responsible for control and disbursement from the Confidential Investigations funds. When there is a need to replenish the fund, the supervisor of Detective Division shall submit a written request to the Chief of Police.
 - a. The supervisor of the Detective Division shall be responsible for maintaining a balance sheet or ledger that reflects a running balance of the Confidential Investigations funds and all income and disbursements.
 - b. The Head of the Detective Division shall produce a balance report quarterly of the Fund to the Chief of Police.
3. Cash from the Confidential Investigations funds may be disbursed for the following:
 - a. Payment for information from informants to establish probable cause to acquire a search warrant and/or to make an arrest.
 - b. Purchase of contraband.
4. When expenditures are made, it is the responsibility of the receiving officer to obtain a receipt unless doing so would compromise the investigation. A receipt, memo, and/or incident report should include the amount and purpose of payment, the officer's name, the informant's name, if any, information or material purchased, and the case number.
 - a. The receipt, memo, and/or incident report shall be submitted to the supervisor of the Detective Division.

5. The IAO shall periodically check the Confidential Investigations funds in the presence of the Deputy Chief of Police and/or the supervisor of the Detective Division to ensure receipts, memos, and/or incident reports balance with cash and expended funds. Any discrepancies shall be reported immediately to the Chief of Police.
6. The Confidential Secretary to the Chief of Police shall maintain a balance sheet or ledger that reflects a running balance of the Confidential Investigations funds to include all income, disbursements, and initial balance.