JOPLIN POLICE DEPARTMENT	1-04 STANDARD OPERATING GUIDELINE
SUBJECT: Fiscal Management	**REVIEW DATE: Annually – January**
EFFECTIVE DATE: February 14, 2017	**ACTION DATE:**
AMENDS/SUPERSEDES: 1-04 January 22, 2008	**AMEND DATE: January 26, 2024**
ACCREDITATION INDEX: 17.1.1, 17.2.1, 17.2.2, 17.3.1 a, b, c, d, e, 17.4.1 a, b, c, d, 17.4.2 a, b, c, d, e, f, 17.4.3, 17.5.1, 17.5.2, 17.5.3	**APPROVED:** Richard A. Pearson **Chief of Police**

I. POLICY

The Chief of Police has the authority and responsibility for the Fiscal Management of the Police Department, as illustrated in the City of Joplin Charter Section 3.06 and 3.07. Fiscal Management shall include annual budget development and preparation, supervision of expenditures, and liaison with those of City Management. (17.1.1)

II. PURPOSE

To establish guidelines for budgeting, purchasing, accounting and procedures for the inventory and control of agency-owned property.

III. PROCEDURES

A. Fiscal Planning Budget

1. The Chief of Police shall cause an annual Department budget to be prepared, as directed by the Director of Financial Services, and shall present same to the City Manager for review and consideration. Budget requests are solicited from all operating components within the Department and entered into the finance computer system. Bureau Commanders will evaluate the merit of individual suggestions and incorporate suggestions deemed to have merit. The Chief of Police shall schedule annual budget meetings with staff to enhance coordination in the budget process. (17.2.1)

2. Adequate justification for major continuing expenditures or changes in continuing expenditures of budget items shall be documented in the course of fiscal planning.

3. Bureau Commanders shall annually prepare written budget recommendations, based on functional goals and objectives. (17.2.2)

B. Purchasing

The Police Department follows the City's procedures for the requisition and purchasing of agency equipment and supplies. The policies and procedures are incorporated in the "PURCHASING AND PROCUREMENT MANUAL," supplied by City Hall. (17.3.1 A, B, C, D, E)

1. The appropriate Bureau Commander shall coordinate authorized purchasing within each Bureau. The Administrative Assistant to the Chief of Police shall also be designated for purchasing regular use items. These items include general office supplies. (17.3.1 A)

2. The appropriate Bureau Commander, or his/her designee, will process bid specifications and bid offers made by vendors concerning activities within his/her own Bureau. Solicitation for three (3) bids will be made for all items determined to have a value of one thousand ($1,000) dollars or more. Solicitation for bids is as follows: (17.3.1 B)

   a. $1,000.00 - $3,000.00 requires three (3) telephone bids.

   b. $3,001.00 - $15,000.00 requires three (3) written bids.

   c. $15,001.00 and up requires formal bidding.

3. Vendors will be constantly monitored for price and quality competitiveness and will normally be selected based upon submission of the lowest bid for any given item. The City Finance Department, with the Chief of Police, shall reserve the right to reject low bids as deemed necessary in order to best serve the needs of the Department. Factors contributing to the elimination of a low bidder may include, but not be limited to, the following: (17.3.1C)

   a. Variance from bid specifications and quality of product;

   b. A history of difficulty with the vendor; and

   c. Warranty/maintenance and service and an availability of parts and labor.

4. In the event of an emergency need for equipment or supplies each Bureau Commander is authorized to obligate $1000.00 from Department funds for the purchase or rental of necessary items (i.e., barrier tape, camera film, or batteries needed at a homicide scene, etc.).(17.3.1 D)

5. In the event that prior planning efforts are unable to anticipate expenditures that exceed line item accounts within the budget, the Chief of Police may authorize expenditures exceeding the individual line item budget, providing the total budget authorized is not exceeded. (17.3.1E)

C. Petty Cash

1. The Administrative Assistant to the Chief of Police maintains a petty cash fund not to exceed $250 on hand, and is responsible for accepting and disbursing petty cash funds. The Administrative Assistant maintains receipts and a ledger detailing the petty cash initial balance, all credits and debits, and the balance on hand. (17.4.2 A, B, E)

2. The Administrative Assistant may disburse petty cash funds for purchases or expenditures not exceeding $30. All expenditures will be documented with receipts or memorandum, and the person receiving the cash will initial a *Petty Cash Log*. Purchases exceeding $30.00 may not be reimbursed from any petty cash account without the approval of the Director of Financial Services. (17.4.2 C, D) (17.3.1 D)

3. The Administrative Assistant prepares a monthly accounting of the petty cash activities and which budget accounts should be debited for the petty cash expenditures. The Chief of Police forwards the expenditure report to the Finance Department for accounting adjustments and replenishment of petty cash funds to the Administrative Assistant. (17.4.2 F)

D. Accounting

1. Audits: The City Finance Department may order internal audits of cash funds to be conducted as needed and may designate authority to conduct such audits. On an annual basis, the Director of Financial Services will cause an independent audit of the Department's fiscal activities to be conducted. (17.4.3)

   a. Section 4.02 subsections 3, 4 of the City of Joplin Municipal Code (17.4.3)

2. Accounting System: The Department has in place and will maintain an accounting system to record and document the flow of expenditures and incomes, which affect the Department budget.

3. Accounting System Status Reports: The Department's accounting system includes status report(s) for the Department's General Fund. The status report for the Department's Budget shall be prepared monthly by the Administrative Assistant to the Chief of Police. The record shall be distributed to the Chief of Police/Bureau Commanders and shall include: (17.4.1)

   a. Initial appropriation for each account; (17.4.1 A)

   b. Balances at the commencement of the monthly period; (17.4.1 B)

   c. Expenditures and encumbrances made during the period and for prior periods not paid during the period; and (17.4.1 C)

   d. Unencumbered balance. (17.4.1 D)

4. Status reports for the various cash funds shall be prepared as directed by the City Finance Department. All status reports will include the following information:

   a. Balance sheet or ledger identifying initial balance, credits, debits, and the balance on hand; (17.4.2 A)

   b. Receipts or documentation for cash received; (17.4.2 B)

   c. Authorization for cash disbursement, including the Director of Financial Services approval for expenses in excess of $30.00; (1.7.4.2 C)

   d. Documentation for invoices for cash expenditures; (17.4.2 D)

   e. Person authorized to disburse or accept cash; and (17.4.2 E)

   f. Quarterly accounting of Department cash activities (17.4.2 F)

      i. Petty cash funds—Administrative assistant to the Chief of Police.
      ii. Investigative funds—Confidential funds custodian.
      iii. Cash received in records—Senior records clerk.

E. Equipment/Supply inventory (17.5.1)

1. The Police Department follows inventory and control procedures for agency owned property as established by the City of Joplin “FIXED ASSET MANUAL”.

   a. The City Finance Department maintains a list of all equipment in the Police Department valued in excess of $500.00. (17.5.1)

F. Equipment Readiness

1. Each Bureau Commander is responsible for the equipment assigned to that Bureau. In addition there are inspections of vehicles, the building and communications to ensure that all equipment has necessary preventive maintenance, and that the equipment is in a state of "Operational Readiness." Any equipment that is not operating or functioning properly is reported and appropriate repairs are made through in-house maintenance, or through outside vendors. (17.5.3)

2. Issue or re-issue of department uniforms and equipment (except weapons and ammunition) is the responsibility of the Bureau Commander. The Uniform Services Bureau Commander maintains supply closets and arranges procurement of additional uniforms and equipment as necessary. The Uniform Services Bureau Commander also maintains a database of uniforms and equipment issued to personnel. (17.5.2)

   a. Personnel requiring uniforms or other equipment must prepare an Equipment Request/Receipt/Return form for the items to be issued or replaced. Requests must be submitted through the chain of command;

   b. Upon approval, the Bureau Commander will obtain the item from supply on hand, or the appropriate vendor;

   c. The Bureau Commander will document the issuance of uniforms and equipment on the form and place the form in the employee's file. The information will also be entered into the computer database.

   d. The issuance of replacement uniforms or equipment requires the employee return to the Bureau Commander the unserviceable items that are then repaired or properly disposed of.

3. Issuance of pistols and ammunition will be the responsibility of the department Range Master. The Range Master maintains a cross index of the personnel and equipment issued and in the armory.

4. Upon separation or transfer of an employee, the return of uniforms and equipment is documented in the employee files and databases accordingly. Serviceable uniforms or equipment will be placed in the supply room for later re-issuance as needed.

IV. COMPLIANCE

Violations of this policy, or portions thereof, may result in disciplinary action as described in the City of Joplin's Personnel Rules, or the Joplin Police Department's Rules and Regulations and General Orders. Members of the Joplin Police Department, while assigned to or assisting other agencies, shall comply with this policy.

V. APPLICATION

This document constitutes department policy, is for internal use only, and does not enlarge an employee's civil or criminal liability in any way. It shall not be construed as the creation of a higher legal standard of safety or care in any evidentiary sense, with respect to third party claims insofar as the employee's legal duty as imposed by law. Violations of this policy, if proven, can only inform the basis of a complaint by this department, and then only in a non-judicial administrative setting.