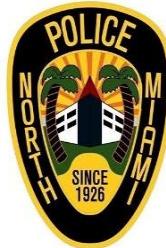




NORTH MIAMI POLICE DEPARTMENT

STANDARD OPERATING PROCEDURES



FISCAL MANAGEMENT POLICY 100.02

EFFECTIVE DATE: 10-19-23

APPROVED: Cherese H. House
Chief of Police

SUPERSEDES: 09-11-20 CFA: 5.01, 5.02, 5.04, 5.05

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I. PURPOSE

To establish procedures regarding fiscal matters pertaining to the North Miami Police Department.

II. POLICY

To ensure that all Departmental fiscal control issues comply with established City procedures, State Statutes and specific governmental regulations

regarding fiscal control and generally accepted accounting principles.

III. SCOPE

This policy applies to all members of the Department.

IV. PROCEDURE

A. Fiscal Management:

The Chief of Police is responsible for the fiscal management of the North Miami Police Department.

B. Agency Budget Accounting System:

1. The North Miami Police Department's budget accounting system shall be monitored by the Chief's Office and the Police Administrator. The budget, accounting and purchasing systems are maintained in the City of North Miami's Finance Department with computerized management reports made available each month.
2. This system provides the monthly status on the following:
 - a. Initial appropriation for each account; **CFA 5.01A**
 - b. Balances at the end of the monthly period;
 - c. Expenditures and encumbrances made during the period; and **CFA 5.01B**
 - d. The unencumbered balance. **CFA 5.01C**

V. PROCEDURES FOR COLLECTING, SAFEGUARDING AND DISBURSING FUNDS

A. There are three (3) petty cash funds within the Department: 1) the Chief's Office's cash drawer; 2) the Investigative Unit's cash drawer; and 3) the Record Unit's cash drawer. Each cash box is located within the respective Unit.

1. The Crime Suppression Unit (CSU) will maintain a separate fund for petty cash reimbursements for confidential informants.
- B. Per City policy, neither the Investigative, nor the Chief's Office's fund, will disburse funds in excess of \$25.00, and all disbursements will be accompanied by a receipt showing the person requesting, date, amount of expenditure, and a signature of both the member and the person disbursing the money. **CFA 5.02**
- C. The Police Department receives cash monies via the Records Unit from vehicle equipment violation fees and public records fees. Records Unit personnel will collect, verify and safeguard, in a locked cash drawer, all revenues and will forward these funds, along with a transmittal form, to the Finance Department. These funds shall be included in the annual audit procedures established in Section VII of this policy. The City Finance Department also has the responsibility of collecting, safeguarding and disbursing all cash and checks amongst the various other City Departments.
- D. The personnel responsible, and the procedures they will follow for the Chief's Office's cash drawer, the Investigative Unit's cash drawer, and the Record Unit's cash drawer shall include:
 1. The persons or positions responsible for the funds and authorized to accept or disburse funds are as follows:
CFA 5.02E
 - a. For the Chief's Office's fund, the Administrative Assistant;
 - b. For the Investigative fund, the Investigative Unit's Commander or Section Major; and
 - c. For the Record's Unit, the Record's Unit personnel, which shall be for acceptance of funds only.
 2. Maintain a balance sheet that identifies initial balance, credits (cash income received), debits (cash disbursed), and balance on hand; **CFA 5.02A**
 3. Keep receipts or documentation for cash received; **CFA 5.02B**

4. Ensure authorization for cash disbursement, including Chief's authorization for expenses in excess of \$25.00;
CFA 5.02C
5. Keep records, documentation, or invoice requirements for cash expenditures;
CFA 5.02D
6. Quarterly accounting of agency cash activities.
CFA 5.02F

VI. PETTY CASH ACCOUNTS

- A. Petty cash funds may be used for the purchase of incidentals or small emergency items where that method of payment is more efficient than other methods of payment (i.e. purchase requisition or direct voucher methods). **CFA 5.02A**
- B. All requests for petty cash must be made on a "Request For Petty Cash" form which will include the date, amount, account to be charged, the person requesting, section, purpose of the expenditure and signed by the person disbursing and the person receiving the cash. (Administrative Regulation 1-83) **CFA 5.02D**
- C. Normal purchases may not exceed twenty-five dollars (\$25.00). Expenditures in excess of this amount must be for emergencies only and must have prior approval of the Chief of Police or his/her designee.
CFA 5.02C
- D. Multiple petty cash fund disbursements shall not be made in excess of \$25.00 per day to a single vendor, except upon approval of the Purchasing Department.
- E. With the exception of the Chief's office, all petty cash boxes will be audited quarterly by the person authorized to disburse the funds. The Assistant Chief of the respective Section, or his/her designee, will verify the audit. The Chief's office petty cash will be audited by the Investigative/Administrative Assistant Chief or his/her designee. The quarterly audits will be kept on file in the Section with a copy forwarded to the Accreditation Unit for its files. **CFA 5.02F**

VII. FLORIDA CONTRABAND FORFEITURE FUND

- A. Expenditures, disposition of liens and forfeited property of Florida contraband forfeiture funds, is governed by Chapter 932 of the F.S.S.
- B. The Investigative Section major is responsible for depositing all funds collected, received or earned as a result of Florida Contraband Forfeiture Act into a separate account designated as the Law Enforcement Trust Fund. These funds shall not be deposited or otherwise comingled with any other funds, including funds received from federal forfeitures, which are deposited into the Federal Forfeiture Treasury or Justice Funds.
- C. The Police Chief is responsible for the preparation of City Council agenda items requesting expenditure of funds from the Law Enforcement Trust Funds (Admin. Reg. 110-5).
- D. The Police Administrator is responsible for filing the L.E. Agency Annual State Asset Forfeiture Report.
- E. The report, after reviewed by the City Finance Department, is submitted electronically, constituting submission to the Florida Department of Law Enforcement, Office of Inspector General. This report shall be submitted **by December 1st** of each year.

VIII. FEDERAL EQUITABLE SHARING AGREEMENT AND CERTIFICATION

- A. Federal law establishes that the Secretary of the Treasury and Secretary of Justice have the authority to share federally forfeited property with participating state and local law enforcement agencies.
- B. The Police Chief is responsible for the preparation of City Council agenda items requesting expenditure of Federal (Justice and Treasury) Equitable Sharing Funds.
- C. The City Finance Department is responsible for filing the Annual Federal Equitable Sharing Agreement and certification report, which law enforcement agencies that participate in the Federal Equitable Sharing Program, must file every year.

- D. The City Finance Department is responsible for completing the Annual Federal Equitable Sharing Agreement and Certification Report. The report, after being signed by the Mayor and the Chief of Police, is submitted electronically, constituting submission to the U.S. Department of the Treasury and Department of Justice. This report lists federal sharing monies and properties received during the fiscal year. This report shall be submitted within 60 days following the close of the fiscal year.
- E. The City Finance Department shall be responsible for submitting an annual audit if the North Miami Police Department receives or maintains federal forfeiture fund account balances of more than \$100,000 in a single fiscal year. If applicable, this audit shall be submitted 180 days following the close of the fiscal year. The audit report must be submitted in accordance with the Compliance Requirements and Audit Procedures found in both the Treasury and Justice Guides.
- F. All funds received, collected or earned as a result of the Federal Forfeiture Sharing Program shall be deposited into separate accounts designated as the Federal Forfeiture Fund (Justice) and Federal Forfeiture Fund (Treasury). These funds shall not be deposited or otherwise commingled with each other or any other funds.

IX. AUDITING AGENCY FISCAL ACTIVITIES

- A. The City of North Miami submits to an annual independent audit of the fiscal activities of the city. This audit shall be conducted in accordance with generally accepted auditing standards and government auditing standards as issued by the Comptroller General of the United States. This independent audit includes all Police Department accounts.
- B. The North Miami Police Department's Investigative Fund account ledger shall be audited annually by a member of the City Finance Department and quarterly by the Investigative Section Major.

X. REQUESTING SUPPLEMENTAL OR EMERGENCY APPROPRIATIONS AND FUND TRANSFERS

- A. Department members determining the need for supplemental or emergency appropriations and fund transfers shall follow the following procedure:
 1. The member shall notify the Chief of Police or designee, the Police Administrator, detailing the amount needed and the justification. The member will prepare a memorandum, if requested, and forward it via his/her chain of command.
 2. If approved, a Budget Adjustment Request will be prepared, via the City's automated Eden Financial System, by the Police Administrator and forwarded to the Budget Manager.
 3. The Budget Adjustment Requests will then be forwarded to the Budget Manager for approval and then to the City Manager (if required). If approved, the Budget Adjustment will be processed by the Budget Office.

XI. ACCOUNTING SYSTEM FOR CONFIDENTIAL FUNDS

Information pertaining to the accounting procedures related to confidential funds is contained in Department Policy 300.02 (Crime Suppression Unit/Criminal Intelligence). **CFA 5.05**

XII. PERSONS AUTHORIZED TO SIGN FOR FINAL EXPENDITURE OF CITY FUNDS

- A. Only those persons authorized by the Chief of Police may sign off Purchase Requisitions or Direct Vouchers. The I.T. Access Form (user access form) will be submitted to the I.T. Department whenever there is a change in status of persons authorized to sign.
- B. Any purchases that exceed \$2,500.00 must be forwarded to the Chief of Police or his/her designee for approval.

XIII. AGENCY OWNED PROPERTY

- A. Each member of the agency is held accountable for all property issued to them, or assigned to them for a given shift, task or project. It is the responsibility of the respective supervisor to check the conditions of Department property issued to them and their personnel.
- B. Any lost, damaged, or stolen agency property must be reported and documented in an Offense/Incident Report by the employee assigned the property. If the property is stolen from a location outside North Miami's jurisdiction, and another police agency documents the incident in a police report, the affected employee will submit a report of the incident via e-mail to their supervisor before the end of their shift. If the employee is off duty, their supervisor must be notified via telephone, and an e-mail submitted upon their return to work. The e-mail shall include all details of the incident, including the other agency case number. Agency property lost or stolen, which contains serial numbers or their identification numbers, will be listed in the police report and entered in FCIC/NCIC. Incidents involving lost or stolen agency property shall be forwarded to the Chief of Police via memorandum along with copies of any police reports.

XIV. RESPONSIBILITY

When on and off-duty, employees are required to take appropriate action to safeguard and care for Department issued equipment. When off-duty, sworn personnel must secure their duty belt to include their Department-issued firearm, less-lethal weapons, and radio in their residence. Laptop computers will remain in the locked City vehicle. Employees will log-off their computers at the end of their shift.

XV. REPLACEMENT COSTS

Loss or damage of any Department-issued equipment due to carelessness will be replaced by the employee at the fair market value. A re-payment plan will be established by the employee and the Department's Finance Department. A minimum of 10% of the fair market value will be paid, per pay period, for the equipment. The Chief of Police may alter this payment schedule.

XVI. MAJOR PROJECTS, INITIATIVES, AND PERFORMANCE MEASURES

- A. The Police Department, on an annual basis and as part of the budget process, will develop what its upcoming fiscal year's Core Responsibilities will be. These are developed by the Police Department's Executive Command staff, approved by the Chief of Police and submitted to the Budget Office each May. These are incorporated into the City's Annual Fiscal Budget (October 1st to September 30th) which are approved and adopted by the City Council before September 30th of every year.
- B. Along with the Core Responsibilities, the prior fiscal year's Major Accomplishments and Police Performance Measures will be reported and documented. The Police Performance Measures will specifically report on the following measurable areas: Grants Applied For, Part 1 Crimes, Arrests, Tickets and Calls for Service. The Major Accomplishments and Police Performance Measures will be approved by the Chief of Police, and submitted to the Budget Office. These are incorporated into the City's Annual Fiscal Budget (October 1st to September 30th) which are approved and adopted by the City Council before September 30th of every year.
- C. The upcoming fiscal year's Major Projects and Initiatives will be developed by the Police Department's Executive Command staff, approved by the Chief of Police and submitted to the Budget Office each May. Major Projects and Initiatives are specific, pertinent, measurable, attainable, and observable. Major Projects and Initiatives will tie in with the Department's Core Responsibilities. These are incorporated into the City's Annual Fiscal Budget (October 1st to September 30th) which are approved and adopted by the City Council before September 30th of every year.
- D. The Police Department's budget will also contain Budget Objective Forms, which will clearly outline the objectives and activities for each Section and Unit within the Department. These will be reviewed, updated and submitted yearly, also as part of the Budget Process and adopted by the City Council before September 30th of every year.
- E. The Department's Core Responsibilities, prior fiscal year's Major Accomplishments, Police Performance Measures, and upcoming fiscal year's Major Projects and Initiatives are available to all Department Personnel via PowerDMS.

F. Police staff and citizens may also access the City's financial reports through its Citizen Financial Transparency Portal. This Citizen Transparency portal provides financial transparency and an analysis tool to the public. This allows easy access to the City's expenditure information for the current fiscal year, as well as historical view of previous years.