

PALM BEACH GARDENS POLICE DEPARTMENT		
COLLECTION AND DISBURSEMENT OF FUNDS; AUDIT OF FUNDS		
POLICY AND PROCEDURE 4.3.8.5		
Effective Date : 11/02/11	Accreditation Standards: CALEA 17.4.2, 17.4.3 CFA	Review Date: 09/01/2014

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Purpose: To provide uniform procedures for collecting, safekeeping, disbursing and auditing of cash funds by authorized employees of the Palm Beach Gardens Police Department.

Scope: This policy applies to all members.

Review Responsibility: Administrative Support Bureau Major

Policy: This department shall establish a uniform method of collecting and disbursing funds for the efficient operations of the department. By establishing a series of checks and balances with a system for auditing the accounts of funds, the department enhances its position in controlling departmental expenditures.

PROCEDURES

1.COLLECTION/MAINTENANCE OF CASH FUNDS

- a. The police department does not accept cash fees or payments other than for fingerprinting and phone or radio recordings. All persons wishing to pay forfeiture fees, parking tickets, copying fees, or any other costs in cash shall be referred to the City's Finance Department. Any checks received by the department shall be forwarded to the Finance Department.
- b. The evidence function occasionally receives money as evidence and found property. Those funds shall be handled and documented in accordance with department policy on evidence and found property. Money turned over to the City's Finance Department as unclaimed shall be receipted with a copy attached to the evidence receipt.
- c. The only cash funds maintained in the department shall be the petty cash fund, the investigative fund and the records fee change fund.
 - i. The petty cash fund shall be maintained and handled in accordance with policy and procedure 4.3.8.2.
 - ii. The investigative fund shall be maintained and handled in accordance with policy and procedure 4.2.2.2.
 - iii. The records change fund shall be maintained and handled in accordance with section 2 of this policy and procedure.

2.RECORDS CHANGE CASH FUND

- a. The Department will have a service charge for the provision of fingerprinting services to the public.
- b. The charge shall be that established from time to time and approved by the Chief of Police.
- c. The above fees may be paid only in cash.

- d. The Records Manager will maintain a cash fund of \$100.00 for the purpose of making change when persons pay for this service.
- e. A balance sheet will be used to record all transactions (income and disbursements) for the fingerprint fund, and receipts will be issued for all cash received. Copies of the receipts will be kept in the Records Section and also provided to the City's Finance Department.
- f. During fingerprinting sessions, the change fund will be available to the Police Service Specialist assigned to collecting for the service that day. At all other times, the change fund will be secured in the Records Manager's office until the next fingerprinting session.
- g. Fingerprinting is only available during certain days and times. At the end of each fingerprinting session, the Records Manager will collect the money, check all of the totals, verify the receipts and deliver the money received that session to the City's Finance Department, maintaining the balance of the fund at \$100.00. In the absence of the Records Manager, the Police Fiscal Coordinator will take the responsibility for this and for securing the funds.
- h. The fingerprint change fund will be audited on a quarterly basis along with the petty cash fund.
- i. The Department will also have a charge for providing copies of radio or phone conversations to the public. These requests will be provided on a disk. This fee will be set in accordance with the City fee schedule.
- j. Requests made by the State Attorney's Office or other law enforcement agencies will be sent electronically or provided by hard copy at no charge.
- k. Monies received for recordings will be given to the Police Fiscal Coordinator at the time of collection.
 - i. The Police Fiscal Coordinator reconciles these collected monies with the City's Finance Department daily.

3.AUDIT OF FUNDS

- a. All City of Palm Beach Gardens fiscal activities, including the police departments, are audited on a yearly basis by auditors approved by the City Council/City Manager in order to ensure the integrity of the accounting systems of the City.
- b. The City's independent auditor may audit all books, records, funds and accounts each fiscal year as mandated by the City Council/City Manager.
- c. The City's Finance Department will maintain copies of all audit reports.
- d. The City's Finance Department and/or budget technician shall provide a monthly statement of encumbrance and expenditure of accounts and a detail distribution sheet which will include:
 - i. Initial appropriation for each account;
 - ii. Balances at the commencement of the monthly period;
 - iii. Expenditures and encumbrances made during the period; and
 - iv. Unencumbered balances.
 - v. Staff inspections may be conducted at the direction of the Chief of Police to inspect the accounting procedures and transactions of various accounts.

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RESPONSIBILITY INDEX:

- Police Fiscal Coordinator
- Records Manager

DRAFTED: SDD 11-02-11 FILED: 4.3.8.5.pdf

APPROVED:



Stephen J. Stepp

Chief of Police

11/02/2011

Date