

**MOBILE POLICE DEPARTMENT
MOBILE, ALABAMA**

**GENERAL ORDER #17
03/11/2008
SUBJECT: FISCAL MANAGEMENT**

INDEX:

17.1.1	AUTHORITY/RESPONSIBILITY FOR FISCAL MANAGEMENT
17.1.2	POSITION RESPONSIBLE FOR FISCAL MANAGEMENT
17.1.3	FISCAL MANAGEMENT COMPONENT
17.2.1	PREPARATION OF AGENCY BUDGET
17.2.2	-----
17.3.1	REQUISITION AND PURCHASE OF AGENCY EQUIPMENT AND SUPPLIES
17.4.1	-----
17.4.2	COLLECTING, SAFEGUARDING, AND DISBURSING CASH
17.4.3	INDEPENDENT AUDIT FOR FISCAL ACTIVITIES
17.4.4	MONITORING NON-CASH FISCAL ACTIVITIES
17.5.1	INVENTORY CONTROL OF AGENCY PROPERTY, EQUIPMENT, AND OTHER ASSETS
17.5.2	PROCEDURES FOR ISSUING AND RE-ISSUING AGENCY PROPERTY
17.5.3	RESPONSIBILITY FOR OPERATIONAL READINESS OF PROPERTY

17.1.1 AUTHORITY/RESPONSIBILITY FOR FISCAL MANAGEMENT

The Chief of Police has the authority and responsibility for the fiscal management of the agency to include, at a minimum:

1. Coordination and supervision of the annual development of agency budget recommendations
2. Supervision of internal agency expenditures and related controls
3. Liaison with the City Finance Department

17.1.2 POSITION RESPONSIBLE FOR FISCAL MANAGEMENT

Fiscal management for the department rests on the Planning and Research Unit Commander who is directly responsible and accountable to the Administrative Services Section Commander.

17.1.3 FISCAL MANAGEMENT COMPONENT

The Commander of the Planning and Research Unit is responsible for the fiscal management of the agency and shall provide a liaison with the Office of Budget Management, Public Safety Section to ensure integrity and reliability in the administration of the agencies fiscal matters.

17.2.1 PREPARATION OF AGENCY BUDGET

All Division commanders will participate in the preparation of the department budget. Other department members may participate at the direction of the Chief of Police.

The City Finance Department will provide budget development guidelines and forms to the Chief of Police. These guidelines will establish broad parameters for the budget that the mayor desires to present to the City Council. These guidelines, along with instructions for preparing and justifying budget requests, will be provided by the Chief of Police to the Division commanders and other agency members designated to assist in the budgetary process.

17.3.1 REQUISITION AND PURCHASE OF AGENCY EQUIPMENT AND SUPPLIES

The requisition and purchase of agency equipment and supplies will be through the City Purchasing Department.

Specifications for items requiring standardized purchases, bidding procedures, and criteria for selecting vendors and bidders will be in conformity with administrative guidelines governing City Purchasing Department procedures.

1. Emergency Purchasing or Equipment Rental:

Emergency purchases or rentals may be obtained by the Chief of Police. The City Finance Department may approve requests for less than \$7500. Requests in excess of \$7500 will be coordinated with City Purchasing Department..

Whenever an emergency purchase is required, the member making the request must complete and submit form PD-122 to the **Chief of Staff* or division commander for approval. The form must identify where the purchase or repair is to be made and include pricing.

When approval is granted, the member presents the form to the Planning and Research Unit Purchasing Detail. The Purchasing Detail processes the form to generate a requisition. When the requisition is completed, the member contacts the City of Mobile Purchasing Department. The Purchasing Department obtains the requisition and issues a purchase order.

It shall be the responsibility of the member who purchases or retrieves a repaired item to submit the receipt to the Planning and Research Unit Purchasing Detail as soon as possible.

2. Requesting Supplemental or Emergency Appropriation and Funds Transfers:

Supplemental/Budget Amendment or emergency appropriations may be obtained by the Chief of Police by submitting a request to the mayor for consideration by the City Council.

Fund transfers may be obtained by the Chief of Police by submitting a written request to the City Budget Director. This request will include the account numbers involved in the transfer and the reason for the request.

17.4.2 COLLECTING, SAFEGUARDING AND DISBURSING CASH

This agency will collect, safeguard, and disburse cash in an accountable manner.

The City Finance Department maintains records and prepares financial statements of appropriations among departments.

Internally, the Chief of Police may authorize individuals to accept or disburse funds. These positions will include:

1. Chief of Police
2. Agency Fiscal Officer
3. Assistant Chief of Police **Chief of Staff or Chief of Operations)*
4. Captain of Administrative Services
5. Chief Records Clerk
6. Property Unit Officer

The Mobile Police Department maintains the following accounts where personnel are authorized to receive, maintain, or disburse cash:

1. Petty Cash
2. Reports and Permit Accounts
3. Impound Yard
4. Vehicle Inspection Account
5. Animal Control Account

Any disbursement of cash exceeding \$200 shall require written authorization from the Chief of Police.

All personnel in various divisions of the department who receive monies either in cash or check shall follow the guidelines established in MO-2007-10 or in their applicable Unit SOP. Those personnel who have no formal written guidelines shall, at a minimum, receipt all transactions and establish a daily written summary of all transactions signed by the designated supervisor.

All monies collected on behalf of the City of Mobile or any of its entities shall be deposited only to appropriate accounts approved by the Treasury and Finance Departments of the City of Mobile.

The City of Mobile conducts an annual audit of all Departmental accounts and property. Division Commanders of all divisions that receive or disburse cash funds shall conduct quarterly audits of these accounts. The results will be forwarded to the Chief of Police. This audit will examine, at a minimum, the following areas:

1. Balance sheet, ledger, or other system that identifies initial balance, credits (cash income received), debits (cash disbursed) and balance on hand.
2. Receipts or documentation for cash received.
3. Written authorization from the Chief of Police for any cash disbursements for expenses in excess of \$200.00.
4. Documentation of cash expenses (copy of receipts).

Quarterly audits will be documented on a Cash Accounts Quarterly Audit form (PD-*249) and submitted to the Chief of Police for review and approval.

Procedures, accounting and authorization for the use of investigative and confidential informant funds is covered in GO 43.1.3, GO 42.2.9, and applicable Unit SOP.

Procedures, accounting and authorization for the use of cash received or returned after seizure, impoundment, or other evidentiary functions is covered in General Order 84 and Property Unit SOP.

17.4.3 INDEPENDENT AUDIT FOR FISCAL ACTIVITIES

An internal audit is conducted annually of the accounts and finances of the department. All department accounts and funds are open for inspection by the city auditors. Agency personnel will provide full cooperation and assistance to the auditors.

17.4.4 MONITORING NON-CASH FISCAL ACTIVITIES

Agency personnel responsible for non-cash fiscal activities will continuously monitor the effectiveness of internal control procedures for fiscal management functions.

To ensure the ongoing effectiveness of these procedures, a member of the Inspections Detail shall conduct inspections and evaluate the internal control procedures. Recommendations will be forwarded to the Chief of Police.

17.5.1 INVENTORY CONTROL OF AGENCY PROPERTY, EQUIPMENT, AND OTHER ASSETS

Inventory controls are necessary to prevent losses and unauthorized use and to avoid inventory imbalances. The Support Services Division Commander is responsible for maintaining a master inventory of all department property and equipment with a value of more than \$750.00. This inventory will be updated as new property is purchased or otherwise obtained by this agency.

Any item purchased by the department with a value over \$750.00 will receive an inventory control number. Additional information, such as useful life, maintenance, equipment, and warranty data, may be recorded as required by the Support Services Division Commander.

Accountability for agency-owned property is the responsibility of the Support Services Division Commander. Each member of this agency is held accountable for all property issued to them and that property assigned to them for a given shift, task, or project.

It is the shift commander's responsibility to check the condition of the department property issued to them, their personnel, and their shift as part of routine inspection duties to be conducted not less than once every three months.

It shall be the responsibility of officers issued city-owned equipment to safeguard the equipment in every way practical. It is also mandatory that the city equipment be secured in a safe place when not in the immediate control of the responsible officer, (e.g. locking vehicle when on any call that requires leaving the vehicle unattended, court appearances, etc.).

To ensure accountability of all department property, copies of purchase requisitions relating to property will be forwarded to the Purchasing Clerk and to the Property/Evidence Technician. Property delivered to the police department will be placed in a property evidence bin, if practical, to ensure accountability and inventory of property.

17.5.2 PROCEDURES FOR ISSUING AND RE-ISSUING AGENCY PROPERTY

The Property Unit is responsible for the issuing of agency property to employees as the need arises or upon their initial employment. All property will be accounted for in the department's inventory.

The following procedures will be adhered to when any city issued equipment is lost, stolen, or damaged:

1. The officer(s) supervisor shall be notified and he, along with the officer responsible for the equipment, shall make a report of the incident.
2. If equipment is lost or stolen, an Alabama Uniform Incident/Offense Report and property form, listing serialized equipment, will be completed.
3. Narratives from the responsible officer and supervisor(s) will accompany the report.
4. These reports will be submitted, within 24 hours, through the chain of command, to the Chief of Police.

In cases of damage due to negligence or improper care, handling, or alterations, it shall be the responsibility of the officer to whom property is issued to bear the cost of repairs. All damaged city equipment must be repaired before the Property Unit can accept the equipment.

Property that is stolen, through no fault of the officer, will be replaced only after the matter has been investigated and all proper reports have been filed. A copy of all reports must be forwarded to the Property/Impound Unit before replacement is made. The Property/Impound Unit will forward a copy of the lost or stolen report, along with the required fixed asset disposal, to the City Audit Department within five (5) working days.

In cases of damaged radios or other electronic equipment, the responsible officer shall complete a work order and have it signed by his immediate supervisor. The equipment shall then be taken to the Property/Impound Unit for an estimate of repair or replacement cost.

It shall be the responsibility of the Radio Repair Facility to inspect such damaged equipment and determine if the equipment was damaged through negligence. In case of the fixed radio, the Radio Repair Facility will forward a report, along with the estimated repair or replacement cost, to the Fleet Coordinator. In the case of a portable radio, the Radio Repair Facility will forward a report, along with the estimated repair or replacement cost, to the Property Room Supervisor. The Fleet Coordinator or Property Room Supervisor will forward reports, through the chain of command, to the office of the Assistant Chief of Police.

The Assistant Chief of Police will cause an investigation to be conducted on all incidents of lost, stolen, or damaged property. The investigative report, along with recommendations, shall be forwarded to the Chief of Police for appropriate action.

The Property/Impound Unit shall conduct equipment inspections during scheduled training sessions and at other times, as necessary. If, during such inspections, the Property/Impound Unit Officer discovers that an officer is in possession of property or equipment not assigned to that officer, he shall direct the officer to surrender the unassigned article, complete a narrative, and attach any reports detailing improper possession and forward same to the Assistant Chief of Police.

The Property/Impound Unit Officer will determine if the property will be held for reissue or disposal. No property or equipment will be reissued in less than good working condition.

17.5.3 RESPONSIBILITY FOR OPERATIONAL READINESS OF PROPERTY

Ensuring stored items of agency property are maintained in a state of operational readiness is the responsibility of the property management function of the Support Services Division Commander.

**Stored items not under the control of the Property/Impound Unit are the responsibility of the Section Commanders.*

Examples of such equipment include weapons, leather gear, radios, handcuffs, batons, and items of special equipment such as radar, cameras, surveillance gear, and **Special Weapons and Tactics Unit* equipment.

The Property/**Impound Unit* Commander Technician will maintain records documenting the inspections of equipment **stored in areas that are the responsibility of the Property/Impound Unit.* **Each Section shall conduct *documented inspections on a quarterly basis. Discrepancies will be forwarded to *division commanders for follow-up and correction.*

By order of:



Lawrence L. Battiste, IV
Chief of Police