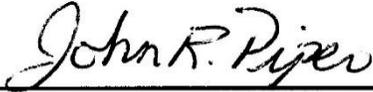




WINCHESTER POLICE DEPARTMENT OPERATION ORDER

NOTE: This policy is for internal use only, and does not enlarge an employee’s civil liability in any way. It should not be construed as the creation of a higher standard of safety or case in an evidentiary sense, with respect to third party claims. Violation of this policy, if proven, can only form the basis of a complaint by this Department, and then only in a non-judicial administrative setting.

Number 2-64		Effective Date August 20, 2020	Review Date August 13, 2020	Reviewing Division Administration
Subject BUDGET AND FISCAL MANAGEMENT		<input type="checkbox"/> New Policy <input type="checkbox"/> Amends <input type="checkbox"/> Replaces <input checked="" type="checkbox"/> Revised		This policy shall apply to personnel assigned to the following divisions: <input checked="" type="checkbox"/> All Personnel <input type="checkbox"/> Patrol Division <input type="checkbox"/> Administrative Division <input type="checkbox"/> Investigation Division
References VLEPSC: ADM.15.01-.03 CALEA				
 <hr/> Chief of Police or Designee		<hr/> August 20, 2020 Date		

I. PURPOSE

The purpose of this policy is to establish Department policies and procedures for employees that are responsible for managing the different funds within the Department, and to provide standards governing the purchasing and requisition of equipment and supplies, and standards for budget management.

II. POLICY

Personnel of the Winchester Police Department are frequently in the position of receiving and handling currency. When any Department employee receives currency as a part of his or her employment with the Department, it is critical that accountability be maintained. Examples of Department funds that require such accountability include, but are not limited to, parking tickets, residential parking permits, taxi permits, massage establishment permits, records duplication fees, fingerprinting fees, Police Foundation funds, and Kids & Cops Camp funds. Furthermore, it shall be the policy of the Department to abide by the policy established by the City of Winchester Finance Department for the procurement of services, equipment, and supplies, and for fiscal management of the Department’s budget.

III. PROCEDURES

A. Responsibility

The Chief of Police is responsible for fiscal management and fiscal matters for the Department and must comply with the Code of Virginia and/or established City policy.

B. Budget Management

The Department's budget will be maintained using the appropriate accounting system showing approval of the budget by the Chief of Police. Accounts will provide a beginning balance, a monthly beginning balance and expenditures, and an unencumbered balance.

C. Accounting

1. An administrative assistant designated by the Chief of Police is responsible for monitoring the account system on reflecting all Department financial transactions on a fiscal basis.
2. The Department account system will include the following information concerning each budget line:
 - a. The initial appropriation for the account;
 - b. Expenditures made during the period;
 - c. Balances at the commencement of the monthly period; and
 - d. The unencumbered balance.

D. Cash Accounts

1. All persons will abide by the following guidelines for receiving, recording, and maintaining documents of accounts:
 - a. A system identifying the initial balance, the date of transaction, credits (cash income received), and balance on hand will be kept accurate and ready for inspection at all times; and
 - b. Document and issue receipts for all cash received.
2. Only Records Department personnel will accept cash or payments.
3. All currency will be deposited into the appropriate account and properly documented with a deposit slip given to the City of Winchester Treasurer's Office for posting.
4. The designated administrative assistant will complete an accounting of currency activities every quarter.
5. All accounts will be kept complete and in a state of readiness for external audits by the City and/or the state auditor's, as required by Virginia Code.

E. Purchasing Cards

1. Personnel may have access to a purchasing card. The purchasing card will be controlled by an administrative assistant designated by the Chief of Police as the purchasing card program manager. In the event the program manager is unavailable, the program manager may designate an assistant program manager.
2. Purchasing cards are to be used for authorized purchases only, with approval of Chief of Police, or designee, or through use of budget request forms.
3. Use of the purchasing card is subject to the City of Winchester Finance Department purchasing card policies and procedures, which are available for review from the program manager or assistant program manager.
4. When making a purchase utilizing the purchasing card, employees must ensure that the purchase is tax exempt. A tax exempt card will be provided for each employee to present to the vendor. Employees are responsible for ensuring that sales tax is not added to the total purchase. Airline tickets, car rentals, and lodging are not sales tax exempt.
5. All City of Winchester procurement guidelines apply, including thresholds for verbal quotes as determined by the City of Winchester Finance Department.
6. After all purchases, the employee will retain a detailed receipt of the transaction. When the employee receives the monthly statement, all purchases must have a receipt and any supporting documentation pertaining to the expense.
7. The employee will be responsible for all activity on the assigned purchasing card during the period the card is assigned to that employee. Any discrepancies in statement reconciliation will be reviewed with the employee.
8. The Department reserves the right to terminate purchasing card use privileges of any employee. Purchasing card use privileges may be terminated for violations of purchasing card use policy. Violations of purchasing card use policy include, but are not limited to:
 - a. Unauthorized purchases;
 - b. Unauthorized card user;
 - c. Split purchases;
 - d. Submitting receipts with sales tax;
 - e. Failure to obtain the receipt;

- f. Submitting receipts late;
- g. Reconciliation mistakes; or
- h. Lost purchasing cards.

F. Purchases Made Without a Purchasing Card

Purchases made without a purchasing card require a request to purchase from the designated administrative assistance before the item(s) may be purchased. Employees must use the appropriate budget expenditure form and follow the instructions on the form. Purchases cannot be made until final approval has been received.