

SANTA CLARA POLICE DEPARTMENT GENERAL ORDER 17.4

ACCOUNTING

ISSUED APRIL 2006

17.4.1 Cash Management

Moneys received during the normal course of business are for services rendered to the public. In order to maintain a true and accurate account of these moneys the following guidelines will be followed:

- The person accepting the money will ring up the amount in the appropriate account (Records, Bail, Warrant, etc.).
- The cash register receipt will be given to the person making the purchase.
- At the end of each shift the desk officer will close out the register, count the money, and complete the cash register logbook.
- The money for that shift will then be placed into an envelope, stamped and initialed by the desk officer, sealed along with the register tape, and placed into the money locker in Records.
- On a weekly basis, a Records Supervisor verifies all moneys and receipt documentation, prepares the appropriate City forms, and delivers the money/checks to City Finance for deposit to the relevant budget accounts.

Bail bonds

All prisoners are entitled to be released on bail. When that bail is in the form of a bond then the bail amount is not rung into the register as money received. When this occurs only the Bail Receipt (SCPD 098) will be completed. The white copy of the receipt is given to the customer. The pink copy of the receipt, original warrant and original bond are placed in the money locker in Records.

Acceptance of Personal Checks for Bail

We do not accept personal checks for bail.

Cashier's/Travelers Checks & Money Orders

These are acceptable forms of bail when the person bailing has proper identification, and the bail amount is \$10,000 or less.

Found/Safekeeping

When someone who is not the owner turns cash into this Department, the following procedure should be followed:

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- Found Property Report will be completed.
- The money shall be packaged and booked into the Property Room, consistent with [General Order 84.1](#).
- If the person turning in the money would like to claim it after the appropriate waiting period, then a Found Property Affidavit (SCPD 016) shall be completed.

Accounting

A Records Supervisor will be assigned the responsibility to account for Records' money on a regular basis and will investigate any discrepancies. Once all moneys are accounted for, the clerk will transfer the funds to the City Accounting Office.

The Department manages cash money in several capacities:

- Fee collection for report copies
- Fee collection for permits
- Fee collection for fingerprinting
- Fee collection for photographs
- Special operations funding
- Petty cash funds
- Bail
- Fee collection for release of vehicles

Persons authorized to accept or disburse funds:

The Records Unit charges scheduled fees for copies of police reports requested through the mail or in person, fees for permits, fees for fingerprinting, fees for release of vehicles, as well as receiving funds posted as bail.

Access to money in the Records Unit shall be limited to Records Personnel, including Desk Officers and JSO's.

The Community Services Officer assigned to the Permits position collects fees for the various permits issued through the department. These funds are then forwarded Records, and then to the Finance Department.

The Petty Cash funds are maintained and controlled by the Typist Clerk assigned to the Chief's office. Disbursement of these funds is subject to fiscal controls, including proper receipts and records (Petty Cash Disbursement Voucher). The limit for petty cash authorizations is \$50.00, and no authorization can be given by any employee for any cash disbursement in excess of that amount.

Undercover Buy Fund Procedures

The Department allocates special funds to the Investigations Division for expenses incurred pursuant to:

- Informant operations
- Drug buys
- Liquor law violation investigations
- Gambling law violation investigations
- Vice investigations
- The use of “flash money”
- Other investigations for which formal Department purchase and expense procedures cannot be followed.

Disbursement of undercover buy funds is subject to fiscal controls, including proper receipts and records. The Lieutenant assigned to the Investigations Division shall be responsible and accountable for the disbursement of all Undercover Buy funds and shall ensure that the money is being expended to accomplish a legitimate police purpose.

Internal Audits

The funds managed, collected, and processed by Department personnel shall be subject to periodic audit by the Director of Finance, Chief of Police or their designee. The audit process will include a review and evaluation of the fiscal control procedures and practices utilized.

Unannounced audits of the Undercover Buy Fund may be done to ensure:

- Adherence to the procedures set forth in this directive
- Proper fiscal controls are being followed.

Preparation of Financial Statements

- A financial statement summarizing the cash management activities of the Records Unit, Petty Cash fund and the Undercover Buy Fund is prepared monthly, and forwarded to the Chief of Police’s office.
- On an as-needed basis, the typist clerk assigned to the Chief’s office replenishes the petty cash fund, maintaining records of disbursements for periodic auditing by the Finance Department.