

**POLICY
201**

**EFFECTIVE
DATE
07-15-14**

**Eugene
Police Department**



Fiscal Management

201.1 PURPOSE AND SCOPE

The policy of the Eugene Police Department is to maintain strict accountability of all funds and monies over which we exercise control. The department will ensure funds are used only for authorized purposes.

201.2 PURCHASING AUTHORITY

Department personnel who are specifically authorized may create and approve purchase orders, charge accounts, and credit card accounts. These accounts are tracked and authorized through Central Services Finance Division Purchasing. The authorization requests are sent from EPD Finance to Purchasing for entry into the various accounting system in place for each procurement type. The name of the authorized person, the name of the authorized approver, the spending limits, and the default account codes are tracked in these systems.

Employees may use a purchase order, charge account, credit account or petty cash with a pre-approval from their program or division manager.

201.2.1 UNAUTHORIZED PURCHASES

No person within the department will use department funds to make the following purchases:

- Personal meals or meals for others outside the Department without supervisor permission.
- Any items that are for personal use.
- Purchases over \$250 without pre-authorization from a supervisor/manager.

201.3 CASH FUNDS AND ACCOUNT MANAGEMENT

The Department has two cash funds available for specific uses. These are:

- a. Petty Cash Funds
- b. Confidential Funds

201.3.1 PETTY CASH FUND

Petty Cash is stored and distributed by the Operations Support Division Sr. Admin. Specialist. This person is responsible for keeping, auditing, distributing, and replenishing petty cash and will:

- a. Ensure the use of petty cash is documented and a receipt is submitted.
- b. Document the name of employee, purpose and amount of disbursement.

The petty cash fund is overseen by the finance manager for the department. The Manager shall:

- a. Audit the petty cash fund at least annually and report to the Operations Support Division Manager the results of that audit.
- b. Any other steps necessary to successfully maintain the petty cash fund.

201.3.2 CONFIDENTIAL FUNDS

The Special Investigations sergeant is responsible for management of the confidential funds account. The Sergeant will be responsible for the safekeeping, distribution, and reconciliation of all confidential funds under his or her control.

A random audit of the confidential funds may be requested by the Chief of Police, or designee. The finance manager will conduct any requested audit, unless he or she requests assistance of the City' Finance Department.

At a minimum, the finance manager will audit the confidential funds account annually and report to the Operations Support Division manager the results of that audit.

The Special Investigations sergeant will keep a master general ledger for confidential funds that will include:

- a. A detailed summary of confidential fund movement to include the receipt of cash from the City Fund and individual line item disbursements.
- b. An itemized list reflecting dates and amounts of cash distributed for investigations, individual line item expenses by case number and investigation type, and current balance of confidential funds.
- c. All applicable receipts.