

**TYLER POLICE DEPARTMENT
GENERAL ORDER**

FISCAL MANAGEMENT

24.100

REVISED 01/12/10

EFFECTIVE 03/15/91

24.101 PURPOSE

The Tyler Police Department's Fiscal Management function includes annual line item budgeting, monthly financial forecasting, supervision and auditing of internal expenditures, and coordination with the City of Tyler Accounting office to insure timely and accurate reporting of all financial activities of the Police Department.

24.102 RESPONSIBILITY FOR FISCAL MANAGEMENT

- A. Authority and accountability for fiscal management of the Police Department is vested in the office of the Chief of Police.
- B. Although the Chief of Police has final responsibility for all fiscal matters of the Department, the Administrative Services Assistant Chief has the responsibility to review and monitor accounts, coordinate budget preparation and internal expenditures through each Division and Unit Commander for their respective areas of responsibility.
- C. The Department budgets shall be developed in cooperation with all organizational components within the Department, and in accordance with local, state and federal laws. The Chief shall require participants in the budget process to provide satisfactory analysis and justification of budget requests necessary to meet continuing and/or new operations requirements.
- D. The Police Department shall maintain records and documents supporting financial activities and expenditures, which affect the Department's budget as required by the City of Tyler Accounting Department. Original financial records and payment documents will be maintained in the Accounting Offices of the City of Tyler, and all records will be subject to independent audit at least annually.

24.103 FINANCIAL ACCOUNTING AND REPORTING

- A. The Department's record keeping shall include computerized monthly financial reports which provide detailed information on all appropriations and expenditures of the Tyler Police Department. The report is to include a balance sheet/ledger that identifies initial balance, credits, debits, and balance on hand. This reporting shall reflect:
 - 1. Original Budget Appropriations for each line-item expense, budget revisions and current budget for each such item.
 - 2. Month-to-date and year-to-date expenditures in each account.
 - 3. Encumbrances made during the period.
 - 4. Balances at the commencement of the monthly period
 - 5. The balance of appropriations not spent or encumbered.
- B. The Administrative Services Assistant Chief shall be responsible for preparing and maintaining these monthly reports for proof and verification against the Departments corresponding support documents. Inquiries relating to questions or discrepancies will be directed to the Finance Director of the City of Tyler.

24.104 POSITION CONTROL PROCEDURES

The Human Resources Office of the City of Tyler monitors positions within all Departments of the City. All

personnel requests to fill budgeted positions, vacant and/or new, must be approved by the Personnel Department and by the City Manager's Office prior to recruiting for and/or filling of the position. All budgeted positions, both sworn and non-sworn, are reviewed and authorized by the Tyler City Council.

24.105 CASH MANAGEMENT AND DEPOSITS

- A. To provide for the collection, safeguarding, and timely deposit of receipts in those operations, which receive revenues and other payments on behalf of the City, necessary procedures are required. These procedures require the preparation of receipts to interface with financial reporting, the conducting of annual independent audits by a Certified Public Accounting Firm, and identification of the person or positions authorized to accept and submit funds for deposit by the Central Cashier.
- B. Collection of cash receipts is accomplished by assigned personnel within the Department who shall be responsible for safekeeping and securing such funds, depositing those funds at least weekly, and providing the necessary deposit information to Central Accounting. The Chief of Police shall assign the collection responsibilities within the Police Department and shall require designated personnel to maintain deposit receipts to satisfy routine audit requirements or unannounced inspections of receipts and balances.
- C. Except as addressed in General Order 17.209 (Special Investigation Funds), there are two locations where cash funds are maintained.
 - 1. Data Management cash register
 - 2. Administrative Secretary's office
 - a. Petty Cash fund
 - b. Awards fund
- D. The following positions within the Department shall be authorized to receive, maintain, or disburse cash:
 - 1. Data Management Clerks.
 - 2. Property Custodians.
 - 3. Secretary to Chief of Police.
 - 4. Secretary to Administrative Services Division Commander.
 - 5. Secretary to Integrity Unit.
 - 6. Investigative Services Division Commander.
 - 7. Investigators and the Supervisor assigned to the Vice and Narcotics unit.
- E. The Data Management Unit will be the Police Department's repository for service fees collected by the aforementioned authorized personnel. Money will be taken to Data Management to be applied to the current day's deposit.
 - 1. Money will be received by assigned Data Management Unit personnel as specified by the Data Management Supervisor.
 - 2. All money received for fees will be processed through the Data Management Unit's cash register and will be entered by:
 - a. Assigning a user code for entry into register.
 - b. Placement of Case Number or Permit Number when applicable.
 - c. Assignment of transaction type (fee type).
 - d. Placement of requestor's phone number or other identification.
 - 3. Data Management personnel shall issue a cash receipt documenting cash received.
 - 4. The register will be audited and balanced each workday, Monday-Friday by the Data Management Clerk. This will be verified by the Data Management Supervisor. Any

discrepancies in the money received will be noted and relayed to the Data Management Supervisor immediately. The Data Management Supervisor will notify the Administrative Services Assistant Chief of any discrepancy through the Chain of Command as soon as possible.

5. Data Management will maintain daily totals in the electronic accounting system for the separate units so that weekly and monthly activity reports are available if needed from the electronic accounting system. A separate deposit will be made for different activities within the department as follows:
 - a. EA – Uninsured Tow.
 - b. EB – Judgment of Forfeiture.
 - c. EC – Judgment of Forfeiture – Federal.
 - d. ED - Open Records Requests.
 - e. EE – Fingerprints.
 - f. EF – Copies.
 - g. EG – Sale of Equipment – Surplus.
 - h. EH – Manual Account Entry – miscellaneous revenue, known account.
 - i. EI – DEA reimbursement.
 - j. EJ – Auto Theft Task Force reimbursement.
 - k. EL – Explorer Donation.
 - l. EO – Returned check amount.
 - m. EP – Returned check fee.
 - n. EQ - Wreck Reports.
 - o. ER – Miscellaneous revenue, unknown account, Cash Over/Cash Short Parade permits.
 - p. ES - Clearance letters.
 - q. ET - Alarm fees.
 - r. EU - Wrecker inspections/permits/license.
 - s. EV – Abandoned vehicles, storage fees.
 - t. EW - Property Room Cash.
 - u. EX - Travel/Training reimbursement.
 - v. EY – State Training.
 - w. EZ – Prisoner Extradition.
 - z. EK - Funeral Escort Code
6. The Data Management Supervisor will make a deposit of the funds in the appropriate bank account daily. The City of Tyler Finance Department will conduct a daily audit of the deposited funds through electronic review of the cash register totals and the deposited amounts.
7. An audit of the deposits will be maintained monthly by the Inspections Unit for an accurate and total account of each unit's monthly acceptance of fees.
8. A daily financial audit will be conducted and submitted to the Inspections Unit by the Data Management Supervisor summarizing cash transactions.

24.106 VEHICLE RELEASE and STORAGE FEES

See property manual for vehicle release and storage fee information.

24.107 INTERNAL AUDITS

The Inspections Unit shall at least semi-annually conduct unannounced audits of cash receipts in Data Management and vice/narcotics special investigation funds. The Inspections Unit shall conduct quarterly audits of the petty cash and awards fund. A written report should be submitted to the Chief of Police through the chain of command documenting such audits and identifying any discrepancies discovered in the audit.

24.108 NON-CASH ACTIVITIES

- A. The Accounting Department of the City of Tyler and Policies set forth by the City Manager shall provide for continuous monitoring of the Department's fiscal activities.
- B. The Division Commanders shall monitor and control their respective Departmental expenditures.
 - 1. Each Division Commander should be familiar with budget allocations for their particular divisions. Prior to submitting a requisition, the Division Commander should ensure that the item to be requisitioned has been approved in the current budget. The Division Commander should then submit a handwritten copy of the requisition to the Administrative Services Assistant Chief. If not budgeted, alternate funding will be determined through chain of command review. When final approval has been made, the requisition will be returned to the Administrative Services Assistant Chief for entry.
 - 2. All written requisitions should include the vendor name, mailing address, phone number, and contact person, and other information as required in the City of Tyler Purchasing Policy.
 - 3. All vendors should be instructed to deliver the product and the invoice to the Division Commander responsible for the order. The Division Commander should examine the product to ensure it is in the quality and quantity expected, sign off/initial the documentation and forward to the Administrative Services Assistant Chief for payment release.
 - 4. Any new vendor will have to supply the vendor's federal tax identification number to the City of Tyler Purchasing Technician.
 - 5. Any and all bills received by the Tyler Police Department should be forwarded to the Administrative Services Assistant Chief through the chain of command. The respective Division Commander or designate shall make a notation on the invoice that they have approved the payment of the invoice.
 - 6. All cell phone bills will be reviewed by appropriate commanders and returned to the Administrative Services Assistant Chief for processing. Particular attention should be given to any personal calls that are over the base rate. Employees shall reimburse the City for Personal phone calls above the base rate.
 - 7. A copy of all documentation relating to expenditures should be forwarded to the Administrative Services Assistant Chief through the chain of command.
 - 8. Should a purchase be less than \$25, petty cash may be used where practical, but use of the purchasing card is recommended for those assigned the card. Persons making petty cash expenditures should return an invoice or receipt for the amount of the expenditure to the secretary to the Administrative Services Assistant Chief.
 - 9. All purchasing matters are to be completed in compliance with the City Administrative Policies.
- C. The Administrative Services Assistant Chief will monitor Departmental expenditures as follows:
 - 1. Review the electronic monthly financial activity reports provided by the Accounting Department.
 - 2. Maintain documents and files supporting activities reported in financial statements.
 - 3. Conduct other operating and financial reviews deemed necessary to insure the integrity of the internal control procedures.
 - 4. Provide financial forecast as required by the Finance Department.
 - 5. Departmental requisitions for purchase orders and pay authorizations must be authorized by the Chief of Police before submission to purchasing or accounting for processing pursuant to the City Administrative policy.

24.109-24.112 RESERVED FOR FUTURE USE

24.113 PETTY CASH AND IMPREST FUNDS

- A. The Police Department will maintain a petty cash fund to meet operating requirements and a special investigation funds for the Narcotics/Vice Unit for ongoing investigation purposes. The Secretary to the Administrative Services Assistant Chief will have oversight responsibility for the petty cash and awards fund located in her office, and will keep a strict accounting of funds withdrawn or expended from those funds. The Investigative Services Division Commander will have oversight responsibility for the investigative fund, and will keep a strict accounting of funds withdrawn or expended from those funds. Detailed records will be prepared for all withdrawals which adequately identify expenses by case, and at all times the sum of cash and expense tickets will balance to total funds in the respective accounts.
- B. All funds shall be properly secured in locked cabinets, drawers, or other suitable secured areas, and only designated individuals will have access to the funds in order to insure proper control and accounting for such funds.

24.114 SEIZURE AND FORFEITURE PROCEDURES

- A. Objectives
 - 1. To remove from the possession of Criminal Offenders by Civil Judicial Divestment all species of forfeitable property described in the State and Federal Forfeiture Acts.
 - 2. To remove monetary incentives from criminal activities by summary divestment of income and assets derived there from.
 - 3. To interrupt the flow of illegal drugs and stolen property by Judicial removal from criminal offenders those physical mechanisms used to facilitate criminal activities.
 - 4. To seize forfeitable property for use as an additional resource to suppress and discourage criminal activities.
- B. Seizure of forfeitable property shall be conducted in strict accordance with procedures set out in the State and Federal Forfeiture Acts and this General Order.
- C. Limitations
 - 1. No employee of the Tyler Police Department may make, initiate, or otherwise assist another in the investigation wherein the sole primary objective of same is the seizure and forfeiture of an individual's property.
 - 2. No employee of the Tyler Police Department may file proceedings for forfeiture of property without the knowledge and consent of the Chief of Police or designate.
- D. Procedures for filing seizure of property are as follows.
 - 1. Unless otherwise authorized by the Chief of Police or designate, all property seized in accordance with this General Order shall be stored in its original form in accordance with appropriate Tyler Police Department General Orders related to property.
 - 2. All requests must have supervisory review by the seizing officer's supervisor before initiating the seizure.
 - 3. When supervisory approval is granted the officer will immediately complete an Asset Forfeiture Request and a Peace Officer's Statement of Seized Contraband and have said statement notarized.
 - 4. The completed Peace Officer's Statement and a copy of the Offense Report will be immediately routed to the Investigative Services Division Commander.
 - 5. The Investigative Services Division Commander will review the seizure documentation and approve or disapprove the continuation of the forfeiture procedure and forward through the chain of command to be approved by the Chief of Police.
 - 6. The Investigative Services Division Commander will initiate filing documentation with the Smith County District Attorney's Office within fifteen (15) days after the seizure date.
 - 7. The Smith County District Attorney's Office will make the final decision regarding any

forfeiture proceedings filed pursuant to Chapter 59 of the Texas Code of Criminal Procedures.

E. Disposition of forfeited assets.

1. Disposition of the property shall be made in accordance with the provisions of State Forfeiture Act and the order of the adjudicating court.
2. All money, securities, certificates of deposit, negotiable instruments, stocks, bonds, business investments, contracts rights, real estate, personal property and other things of value, shall be deposited into a special judgment of forfeiture fund. Cash proceeds from the sale of such items forfeited to the City shall be deposited directly into the forfeiture account.
3. Sharing of assets forfeited pursuant to the Texas Forfeiture Act Chapter 59, Texas Code of Criminal Procedures will be distributed as set out in a Local Agreement between the City of Tyler and the Smith County District Attorney. Sharing of forfeited assets with any other agency will be determined by the Chief of Police and the appropriate administrators of that agency.
4. Sharing of assets seized and forfeited as a result of any Task Force action of which Tyler Police Department is a member agency will be determined by the governing board of such Task Force and any agreements between that Task Force and the member agencies.

F. Seizure and forfeiture of property pursuant to the Federal Forfeiture Act.

1. All seizures of assets pursuant to the United States Code will be coordinated through the Drug Enforcement Agency Task Force.
2. The procedures set out in the General Order shall apply to any property seized pursuant to a federal sharing program authorized by the United States Code or regulations promulgated there under to any other federal forfeiture proceedings whether administrative or judicial in nature.

Approved: 01/12/10

Two handwritten signatures in black ink. The signature on the left is written in a cursive style and appears to be 'Angie'. The signature on the right is also in cursive and appears to be 'Sunder'. Both signatures are written in a fluid, connected script.

