

2. Ensuring that all cash, check and credit card payments received are forwarded to the City Treasurer and credited to the proper accounts.
3. Maintenance of records for all petty cash transactions.

Investigative Cash Fund

All payment for investigative expenses or informants must be approved by the supervisor of the investigative component. The supervisor will approve expenditures only if he/she believes that the information received justifies the monies spent. When the contact officer delivers money to an informant he/she shall obtain a written receipt from the informant (code name signature). This receipt shall be forwarded to the supervisor of the investigative component who will compare the signature on the receipt with that on the informant agreement checklist. The receipt shall be retained in the informant's file jacket.

The Office Manager will balance the investigative cash fund cash on hand against the ledger at least quarterly. The supervisor of the investigative component shall maintain records of informant fund including starting and ending balances and transactions, to include credits, debits, and adjustments. The supervisor shall prepare an annual report showing status and reconciliation of the informant fund and itemizing each payment, name used by informer payee, information received and use to which the information was put. This report is to be directed to the Chief of Police.

Petty Cash

A Department petty cash fund, which is located within the main cash fund, is maintained by the Office Manager and is intended to cover incidental purchases or expenditures necessary for the support of routine or emergency Department activities not to exceed \$10.00. Receipts for amounts greater than \$10.00 will be initialed or signed by the Chief. The Department petty cash fund shall not exceed \$50.00.

All petty cash expenditures shall be properly receipted.

For all petty cash fund transactions the following shall be recorded:

1. Date of transaction;
2. Persons involved in transaction;
3. Type/Reason for transaction;
4. Amount of transaction;
5. Budgetary account to be charged.

As funds are disbursed for petty cash, not to exceed \$50.00, the receipts will be transferred to the City Treasurer for reimbursement. The reimbursed funds will then be returned to the main cash fund.

The Office Manager, administrative support personnel that staff the Records Counter, and dispatchers (including relief dispatchers) shall be the only personnel authorized to access the cash fund, petty cash, or accept payments; manage the cash on hand and all cash transactions channeled through the cash fund; and manage the disbursement of funds collected through the cash fund.

The Police Department shall maintain and two independent cash transaction drawers. The cash drawers will be located in the dispatch center and records department. These drawers shall remain locked when not in direct use. Each of the cash transaction drawers shall contain \$100.00 at all times which includes any receipts for petty cash. The contents of each of the cash transaction drawers shall be balanced biweekly or weekly.

The Chief of Police or his designee shall review a summary of the cash activities on a quarterly basis. (Caselle)