



ACTON POLICE DEPARTMENT

DEPARTMENT MANUAL; P&P: Administration			
POLICY & PROCEDURE # 4.16	DATE OF ISSUE: 1/30/2024	EFFECTIVE DATE: 2/9/2024	
SUBJECT: CASH FUND HANDLING	ISSUING AUTHORITY: Chief James Cogan		
REFERENCE(S): Massachusetts Police Accreditation Commission # 17.2.1; 17.4.2; 17.4.3; 46.1.7	<input type="checkbox"/> NEW	<input checked="" type="checkbox"/> AMENDS	<input type="checkbox"/> RESCINDS

I. PURPOSE

This policy establishes requirements for the administrative control and accounting of the fiscal budget and cash funds within the Acton Police Department. The accounting practices and procedures of the Acton Police Department shall be consistent with those of the Town of Acton and the Commonwealth of Massachusetts.

This department does not maintain a petty cash account. **[17.4.2(1A)(4D)(5D)]**

II. FISCAL MANAGEMENT

A. Annually, the Chief of Police will prepare the Department's Operating Budget request and Capital requests for the following year on forms provided by the Town Manager. **[17.2.1(A)]** This process typically ensues in September. The budget proposal and capital requests that are submitted to the Town Manager are subsequently reviewed by the Chief of Police. The Department budget proposal covers all operating expenses that the Department will incur during the fiscal year, including but not limited to:

- Personnel salaries
- Overtime
- Educational Incentive
- Uniforms and equipment
- Vehicle maintenance
- Office equipment
- Computer repairs and replacement
- Contractual costs
- Training

Each line item in the proposed budget document must be explained and justified.

B. Once approved at the Town Meeting, the management of the Department's Annual Operating Budget and approved capital requests are the responsibility of

the Chief of Police. Only the Chief of Police may authorize disbursements.
[17.2.1(B)]

III. CASH FUNDS/ GENERAL MANAGEMENT REQUIREMENTS

- A. The receiving, safeguarding, and disbursing of cash and cash-related records shall be conducted in accordance with proper accounting and auditing practices. The department will accept checks, cash, and/or money orders for private details, solicitor's applications, commuter parking permits, licenses to carry, and alarm applications. **[17.4.2(1D) (3)]**
- B. At a minimum, all cash fund accounts within the department shall be maintained as follows:
 1. All cash fund account transactions shall be properly documented on a balance sheet/ledger. Account documentation shall include a record of the initial balance of the account, as well as a record of credits, debits dispersal, and current balances. **[17.4.2(4A)(4B)(4C)(5A)(5B)(5C)(8)(9)]**
 2. Receipts, documentation, and/or an invoice shall be required for all cash, checks, and/or money orders received and disbursed by this department.
[17.4.2(4E)(5E)]
 3. A quarterly reconciliation of all cash, checks, and/or money order deposits and disbursements is conducted by the Chief of Police or his/her designee. **[17.4.2(4G)(5G)]**

IV. CASH DISBURSEMENT ACCOUNTS

- A. The Acton Police Department is authorized to maintain a Confidential Funds Forfeiture Account.
 1. CASH FOR DRUG BUYS AND INFORMANTS **[17.4.2(1B)(1C)]**
 - a. The Detective Sergeant shall maintain a cash fund to be utilized for the following purposes:
 - 1) Payment to informants;
 - 2) Purchase of contraband; and/or
 - 3) Expenses develop from an investigation where receipt of money from normal channels is not possible.
 - b. Disbursement from the Confidential Funds Account can be made by a Detective Sergeant. **[17.4.2(4F)]**
 - c. In the absence of the Detective Sergeant, dispersal from the Confidential Funds Account can be made by a Detective assigned to

the Special Services Unit (Detective Bureau) with the approval from the Chief or his/her designee.

- d. All withdrawals from the Confidential Funds Account shall only be made with written approval from the Chief of Police or his/her designee. **[17.4.2(4F)]**
- e. Documentation and management of the fund, as well as specific procedures for the dispersal and accountability of the funds shall be consistent with the requirements of this directive.

2. ALL OTHER CASH DISBURSEMENTS FROM CASH FUND ACCOUNTS

- a. Only personnel authorized by the Chief of Police shall be allowed to disburse money from an account, with the Chief's written approval. **[17.4.2 5(F)]**

V. MANAGEMENT OF PAYMENT INTAKE

- A. The Acton Police Department may accept checks, cash, and/or money orders for police reports, solicitor's applications, licenses to carry, commuter parking permits, alarm applications, false alarms, and work permits.
- B. Personnel Authorized to Accept Payments: **[17.4.2(7)]**

1. DISPATCHERS

- a. Dispatchers are authorized to take payments for commuter parking permits and police reports.
- b. Checks, cash, and/or money orders received shall be secured within a locked box or container in dispatch and all transactions shall be recorded.
- c. A receipt shall be provided to any person from whom checks, cash, and/or money orders are received, and a receipt shall also be retained with the incoming payment.

2. RECORDS CLERK

- a. The Records Clerk is authorized to accept cash, checks, and/or money orders for the following payments:
 - 1) Police reports;

- 2) Solicitor's Applications;
 - 3) Commuter parking permits;
 - 4) Alarm applications;
 - 5) False alarms; and/or
 - 6) Work permits.
- b. A receipt shall be provided to any person from whom checks, cash, and/or money orders are received, and a receipt shall also be retained with the incoming payment.
 - c. A reconciliation of the Records Clerk's accounts shall be completed at least quarterly.

3. FIREARMS LICENSING OFFICER

- a. The Firearms Licensing Officer is authorized to accept cash, checks, or money orders for firearms licensing.
- b. A receipt shall be provided to any person from whom checks, cash, and/or money orders are received, and a receipt shall also be retained with the incoming payment.
- c. Payments shall then be given to the Administrative Assistant for record keeping and deposits through the Town of Acton Finance Department.

4. THE DETECTIVE SERGEANT in charge of the Confidential Funds Forfeiture Account shall monthly supply the Detective Lieutenant a written report documenting the activity in the account. At least quarterly, the Detective Lieutenant shall tally all cash, checks, and/or money orders collected and dispersed to and from the Account.

5. THE ADMINISTRATIVE ASSISTANT (BUSINESS MANAGER) shall maintain ledgers recording detail payroll as well as gun permits and shall complete reconciliation of activity at least quarterly.

- C. On a weekly basis, at least, cash and stamped checks will be submitted to the Treasurer/Collector with an accompanying turn-in sheet, in triplicate (Department receipt, Treasury copy, and Accounting copy). The Treasurer's copy is to include a copy of the checks and money orders in the batch. Once verified, and each copy signed, the Accountant's copy is to be delivered to the Accounting department.

VI. INDEPENDENT AUDIT PROCEDURES

Accounts shall be audited in accordance with MGL Chapter 44 Section 40 (Municipal Finance Audit of Accounts) and those procedures established by the Town of Acton, in accordance with state statutes governing such audits. The Acton Police Department will fully cooperate with such audits. **[17.4.3]**

VII. DONATIONS

The Acton Police Department does not directly accept donations. Any donation requests shall be directed towards the town hall for processing according to the Town's policy. **[46.1.7]**

CASH FUND HANDLING INFORMATION

History: Cash Fund Handling 4.16

Manual I, Section III.