

Waltham Police Department

FISCAL MANAGEMENT

CHAPTER 17

General Order Number: GO-03

Effective Date: 09/2008, 12/2015, 02/2020

Accreditation Standard #'s: 17.2.1, 17.3.1, 17.4.2, 17.4.3, 17.5.1

POLICY:

It is the policy of the Waltham Police Department to maintain a system of fiscal management that is compatible with the accounting and purchasing procedures of the governing agencies within the city of Waltham, and laws of the Commonwealth of Massachusetts.

These formal fiscal control procedures will enable the department to establish accountability, to ensure that disbursements are for designated and approved recipients, and more importantly, to alert department management to possible problems requiring remedial action. This system shall clearly outline proper budgeting, accounting, purchasing and fiscal control procedures within this department.

Although the Chief of Police is designated by ordinance and regulations as having the authority and responsibility for the fiscal management of the department, he may designate one or more persons within the department to perform those duties under his direction.

All phases of the fiscal management of this department shall be in compliance with the procedures outlined in this manual.

PROCEDURES: [17.2.1]

- 1. BUDGET PREPARATION: [17.2.1, 17.3.1-1]**
 - a.** The Deputy Chief of Police shall:
 - 1.** Coordinate the preparation of the department's budget.
 - 2.** Prepare and submit written recommendations based on an operational and activity analysis, including capital purchases and personnel needs of the department. **[17.3.1-2a-c]**
 - 3.** Ensure that all Division Commanders participate in this preparation.

to drug cases [17.4.2]. All payments for debts shall be through the office of the City Auditor. There is no cash received for any Departmental services with the exception fingerprints. [17.4.2-6]

The Business Manager shall once each month prepare a financial statement of all monies collected and submit such statement, along with the monies, to the office of the City Treasurer. [17.4.2-6F] a receipt shall be obtained from the Treasurer, which along with a copy of the financial statement shall be kept on file by the Business Manager.

4 PURCHASING PROCEDURES: Any person or persons wishing to purchase or rent equipment for use by this department shall do so through the Commanding Officer of his division. Procedures shall be as follows:

- a. Determine the specific description of the item needed, including brand name, model number, etc.
- b. Determine cost in the following manner (unless exempted by the purchasing agent).
 1. Availability through previous state or city bidding procedures.
 2. Items costing \$25,000.00 or more must be bid through the City Purchasing Office items costing between 5,000.00 to \$24,999.00 must have three written quotes obtained and submitted with request.
 3. Items costing between \$200.00 and \$5,000.00 must have three verbal quotes obtained and submitted with the request.
- c. Complete Form 17 - 1, the Waltham Police Department Budget Approval Request Form, and submit it to the Division Commander for review and approval.
- d. Upon approval, the Division Commander shall submit the request to the Business Manager for processing.
- e. The Business Manager or his/her designee shall then review the budget and ensure that sufficient and proper appropriation was made for the purchase of the item and shall initial the form.
- f. Form 17-1 shall then be submitted to the Chief of Police for review. Upon approval, the Chief of Police shall initial the form.
- g. The Business Manager shall then prepare the proper requisition or

Emergency Purchase Order (EPO), or check requests and submit it to the Chief of Police for his approval.

- h.** The signed requisition or Emergency Purchase Order shall then be forwarded to the City Purchasing Department for processing. The Business Manager shall retain a copy of the form.
- i.** Rental of equipment is obtained in the same manner as above.
- j.** The criteria and selection of vendor(s) and bidder(s) is the responsibility of the City Purchasing Agent in accordance with state statute. The selection or rejection of any or all bids is also the decision of the Purchasing Agent. While the department may state certain preference, the decision of the Purchasing Agent is final and binding.

5 TRANSFERS AND ADDITIONAL APPROPRIATION REQUESTS: All requests for transfer of funds from one department account to another department account shall be in accordance with Mass. Gen. Law, Chap. 44, Sec. 33B. All requests for additional appropriations shall be made in accordance with Mass. Gen. Law, Chap. 44, Sec. 32.

6 AUDITING AND MONITORING: [17.4.3] The Business Manager shall be responsible for the continuous monitoring of the department's cash and non-cash fiscal activities.

The Business Manager shall:

- 1.** Give immediate attention to any deviation from department policy or pertinent law, if upon discovering any activities contrary to the law or department policy; submit a written report to the Chief of Police.
- 2.** Be responsible for ensuring that an annual Audit is done by the City Auditor's Office and keep record of that audit.
- 3.** Report all pertinent information to the Chief of Police in a timely manner.

7. INVENTORY: [17.5.1] The Deputy Chief of Police shall be responsible for causing an inventory to be taken, at least once each year, of all department property, equipment and other assets. The inventory shall be maintained by the Planning and Research Officer, who shall distribute to each Division Commander, an excel computer printout of the previous inventory. Each Division Commander will then ensure that a proper inventory is conducted of all property, equipment and other assets within his division.
Upon completion of the annual inventory by all of the divisions, all spreadsheets shall be turned into the Planning and Research Officer. The Planning and Research

Officer, or his designee shall be responsible for checking the entire inventory for excesses and shortages. Any excesses or shortages shall be reported forthwith to the Chief of Police and the involved Division Commander.

Finalized spreadsheets shall be turned over to the Chief of Police who in turn will turn over to the City of Waltham Auditor's office.

When new departmental property is acquired, the Division Commander acquiring said property shall notify the Planning and Research Officer, who shall enter the new property into the departmental inventory, and shall issue a numbered inventory property sticker to be affixed to the property.

- 8 PREPARATION OF AN ANNUAL BUDGET:** This is an ongoing process. Each member of the command staff involved must be constantly aware of the past, present and future needs of the department. The following procedures, while not all encompassing, are meant to serve as a guideline to Division and Unit Commanders in their preparation of budget requests. The procedure for preparing and submitting budget requests shall be as follows:

- a. Each Division Commander will be provided with a copy of the current operating budget for the department. **[17.3.1-2a-c]**
- b. Each page of the budget indicates the manpower appropriated and related division costs for the past two fiscal years, and a section for requests for the next fiscal year. Division Commanders are not to mark any of their budget requests on the budget, but are to utilize only the Divisional Budget Request Sheet, explained below. **[17.3.1-2c]**

- 9 DIVISIONAL BUDGET REQUEST SHEETS - FORM 17-2:** Are to accompany each division's budget requests.

- a. A separate sheet shall be completed for each line item. Each sheet shall make reference to the particular line item by number. All line items must be addressed. This reference shall precede the justification statement. As part of the justification process, the Division Commander shall make reference to purchase requests during the past fiscal year as documented by their copies of submitted Form 17-1's.
- b. If a particular item is being requested, and it has never before appeared in the budget, a line-item number is to be obtained from the Business Manager. A note must be made in the justification statement that this is a new item.
- c. A division commander may combine two or more-line items or separate one line item into two if he feels such to be in the best interests of his division and the department. **YOU MUST SUBMIT A JUSTIFICATION FOR SUCH**

CHANGE, EVEN IF NO ADDITIONAL FUNDS ARE BEING REQUESTED.

- d.** Due to time constraints, it is necessary for each Division to consult with the Deputy Chief of Police on a regular basis on budget preparation matters. **Budget requests should be near completion and ready for examination by the Deputy Chief of Police on or about January 15th.**
- e.** The Business Manager should be consulted for exact meanings of terms when referring to line titles.
- f.** **ALL BUDGET REQUESTS MUST BE SUBMITTED TO THE OFFICE OF THE CHIEF OF POLICE, NO LATER THAN A DATE TO BE DETERMINED BY THE CHIEF, USUALLY SOMETIME IN FEBRUARY.**