

## **NIAGARA FALLS POLICE DEPARTMENT**

### **GENERAL ORDER**

EFFECTIVE DATE: 08/07/2013	SUBJECT:  <b>FISCAL RESPONSIBILITY; ACCOUNTING; SAFEGUARDING CASH</b>	Number 107.00 (NYSLEAP A-5-1, A-5- 2, A-5-3)
RESCINDS: 04/15/2003		Number of pages 3

The Superintendent of Police is the chief executive officer of the Niagara Falls Police Department and therefore has responsibility and authority for the fiscal management of the agency. However, the Administrative Captain is responsible for carrying out the day-to-day fiscal management. The Administrative Captain reports to the Deputy Superintendent of Police/Operations.

**Accounting and Monitoring System:**

The Finance Department of the City of Niagara Falls will provide the NFPD accounting system. All purchase procedures will follow those approved by the City Controller. The Controller shall provide regular reports on account balances, expenditures and encumbrances made during the budget year. The Finance Department also handles the initial appropriation for each account or program, the balances at the commencement of each period, the expenditures and encumbrances made during the period and all unencumbered balances.

The Confidential Secretary to the Superintendent of Police will maintain records of all disbursements and account balances for the Niagara Falls Police Department. This will be done by recording all purchases against accounts to the authorized vouchering system as approved by the City of Niagara Falls.

The Finance Department will monitor the fiscal activities of the Department. All purchase requests made through the Police Department will be submitted to the Purchasing Department either electronically or in writing upon approval by the Superintendent of Police or designee. Payment to vendors will be approved through the City Controller. All property/equipment will be recorded and inventoried by the Purchasing Department.

The Superintendent of Police or designee will be responsible to see that purchases are received and properly assigned for their intended use.

### Collecting, Safeguarding and Disbursing Cash:

The following procedures are for collecting, safeguarding and the disbursing of cash.

#### Bail Money:

During regular business hours, City Court personnel shall handle all bail procedures. During non-business hours, the Booking Officer shall collect bail money at Post One (Desk Lieutenant window). Only cash shall be accepted for the posting of bail. At that time, the person posting the bail money will receive a receipt from the Police Department indicating the amount of bail and a bail receipt number. The person posting the bail will sign the bail envelope. All bail envelopes and money shall be dropped in the locked safe at the Police Desk and collected each business day by the Court Clerk or designee. The Court Clerk or designee shall issue a signed property receipt to the Post One officer upon collecting items from the safe. No member of the NFPD shall have a key or otherwise have access to the drop box.

#### Seized Assets:

Assets identified as proceeds, instrumentalities or substituted proceeds may be seized for the sale/possession of controlled substances and marijuana as well as gambling, arson/insurance fraud, obscenity, prostitution or conspiracy to commit any of the aforementioned. The Narcotics and Intelligence Division Commander shall be responsible for the filing of appropriate documents and initiating procedures to legally seize property subject to forfeiture. Whenever NFPD personnel encounter vehicles, cash, real estate or other property that may be seized, the NID Commander will be notified.

#### Records Division:

The Niagara Falls Police Department collects authorized fees for various services, including taxi licenses, taxi owner's fees, ownership transfers and the purchase of taxi medallions. Other fees collected include those for copies of reports, photographs and record checks. All fees of this nature shall be collected by the Records Division and shall be recorded at the cash register in the Records Room. Designated clerks as approved by the Administrative Captain will collect this money. After a satisfactory audit of the amount collected, the Records Clerks shall have the money hand-delivered by Department personnel to the Office of Billing and Collection at City Hall. A receipt shall be issued by the Office of Billing and Collection and kept on file with the Records Staff.

#### Special Funds:

The Narcotics and Intelligence Division has a special fund account. This money shall be used in furtherance of narcotics and criminal investigations primarily for the purchase of narcotics and payment of registered informants. This account is a budgeted line item approved by the City of Niagara Falls. This money is distributed to the NID Commander during the course of the year through the existing voucher system.

Accountability Procedure:

1. A receipt shall be kept for each informant who must sign for money received.
2. Each informant shall be assigned a control number for identification.
3. No money shall be paid to any informant without two (2) officers present.
4. All receipts shall be kept and secured by the Division Commander.
5. The funds shall be kept in a locked safe, which shall be kept in a locked office. Only detective supervisors shall have access to these funds.

Operating Cash:

The Confidential Secretary to the Superintendent of Police will maintain operating (petty) cash for the Police Department. Such purchases may include but not be limited to postage, mailing fees or thruway tolls, etc. The City Controller monitors this account.

A maximum of two hundred fifty (\$250) dollars shall be kept in this account. Only money authorized by the Superintendent of Police or designee may be disbursed from this cash and receipts will be provided for the expenditures from this fund. Once the disbursement is made, the Confidential Secretary to the Superintendent of Police shall charge the transaction to the corresponding expense line.