
Cash Handling, Security and Management

354.1 PURPOSE AND SCOPE

This policy provides guidelines to ensure department members handle cash appropriately in the performance of their duties. The processes articulated in this policy shall be consistent with the provisions of the City Financial Policy.

This policy does not address cash-handling issues specific to the Property and Evidence and Informants policies.

354.2 POLICY

It is the policy of the Irvine Police Department to properly handle and document cash transactions and to maintain accurate records of cash transactions in order to protect the integrity of department operations and ensure the public trust.

354.3 PETTY CASH FUNDS

The Chief of Police shall designate one or more persons as the fund manager responsible for maintaining and managing the petty cash fund.

The Records Bureau Supervisor and the Senior Management Analyst assigned to Administration shall be the Petty Cash Custodians. The Petty Cash Custodians will be responsible for the documentation of petty cash disbursements and replenishment of funds.

- (a) Documentation: Removal of any funds from petty cash should be accompanied by appropriate documentation and approvals. For each disbursement, a log entry and the required back-up paperwork (petty cash voucher and receipts or petty cash advance with return receipt and expense reports when appropriate) must be completed.
- (b) Watch Commander's Safe: The safe located in the Watch Commander's office should contain funds to be used for petty cash purposes. The funds located in the Watch Commander's office shall only be used in situations when the Records Division Supervisor is unavailable. The petty cash vouchers, with proper documentation, shall be completed upon the removal of any petty cash funds from the safe. The Operations Support Sergeant shall be responsible for maintaining the records and replenishment of funds.

Each petty cash fund requires the creation and maintenance of an accurate and current transaction ledger and the filing of invoices, receipts, cash transfer forms and expense reports by the fund manager.

Petty cash expenses may be reimbursed up to \$100. Petty cash cannot be used for subscriptions, dues, memberships, vendors with whom we have standing purchase orders, or areas where the City has income tax reporting responsibilities (i.e., clothing reimbursement). Petty cash can be used for business meeting expenses, mileage reimbursement, outside oral board expenses, office and other supplies. Petty cash disbursements shall not be used to circumvent the City's established purchase process.

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354.4 PETTY CASH TRANSACTIONS

The fund manager shall document all transactions on the ledger and any other appropriate forms. Each person participating in the transaction shall sign or otherwise validate the ledger, attesting to the accuracy of the entry. Transactions should include the filing of an appropriate receipt, invoice or cash transfer form. Transactions that are not documented by a receipt, invoice or cash transfer form require an expense report.

354.5 PETTY CASH AUDITS

The Office of Professional Standards shall perform an audit no less than once every six months or at least twice per year. This audit requires that the designated auditor and at least one command staff member, selected by the Chief of Police, review the transaction ledger and verify the accuracy of the accounting. The designated auditor and the participating member shall sign or otherwise validate the ledger attesting to the accuracy of all documentation and fund accounting. A discrepancy in the audit requires documentation by those performing the audit and an immediate reporting of the discrepancy to the Chief of Police.

Transference of fund management to another member shall require a separate petty cash audit and involve a command staff member.

The City's Finance section, in conjunction with the Office of Professional Standards, shall audit the petty cash accounts on an annual basis.

354.6 ROUTINE CASH HANDLING

Those who handle cash as part of their property or Special Investigations Unit supervisor duties shall discharge those duties in accordance with the Property and Evidence and Informants policies.

Members who routinely accept payment for department services shall discharge those duties in accordance with the procedures established for those tasks.

354.7 OTHER CASH HANDLING

Members of the Department who, within the course of their duties, are in possession of cash that is not their property or that is outside their defined cash-handling responsibilities shall, as soon as practicable, verify the amount, summon another member to verify their accounting, and process the cash for safekeeping or as evidence or found property, in accordance with the Property and Evidence Policy.

Cash in excess of \$1,000 requires immediate notification of a supervisor, special handling, verification and accounting by the supervisor. Each member involved in this process shall complete an appropriate report or record entry.