



## Lunenburg Police Department

<b>Policy Number:</b> <b>4.50</b>	<b>Subject:</b> <b>Fiscal Management</b>
<b>Issue Date:</b> <b>11/03/2021</b> <b>Revision Date(s):</b> <b>1/20/2022</b> <b>Effective Date:</b> <b>11/03/2021</b>	<b>Massachusetts Police Accreditation</b> <b>Standards Referenced:</b> <b>17.4.2; 17.4.3</b>
<b>Issuing Authority:</b>  <i>Chief Thomas L. Gammel</i>	

### I. PURPOSE

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

The Lunenburg Police Department maintains a petty cash account. The Public Safety Coordinator is responsible for the distribution and accounting for the petty cash. [17.4.2]

### II. CASH FUNDS/ GENERAL MANAGEMENT REQUIREMENTS

- A. The Lunenburg Police Department maintains a petty cash account.
  - 1. The Public Safety Coordinator is responsible for the distribution and accounting for the petty cash. [17.4.2]
  - 2. The Public Safety Coordinator shall utilize the petty cash account for the following purposes:
    - a. Any purchase(s) for Police Department related need(s).
- B. The receiving, safeguarding, and disbursing of cash and cash related records shall be conducted in accordance with proper accounting and auditing practices. The department does not accept cash. Payments received via check/money order only. [17.4.2(a), 17.4.2(d)]
- C. The Lunenburg Police Department is authorized to maintain a Confidential Funds Forfeiture Account.
  - 1. CASH FOR DRUG-BUYS AND INFORMANTS
    - a. The Lieutenant shall maintain a cash fund to be utilized for the following purposes: [17.4.2(c)]
      - i. Payment to informants;

- ii. Purchase of contraband; and/or
  - iii. Expenses developing from an investigation where receipt of money from normal channels is not possible.
- b. Disbursement from the Confidential Funds Account can be made by the Lieutenant.
- c. In the absence of the Lieutenant, dispersal from the Confidential Funds Account can be made by a Detective with the approval from the Chief or their designee.
- d. All withdrawals from the Confidential Funds Account shall only be made with the written approval from Chief of Police or their designee. **[17.4.2(c)]**
- 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.

### **III. MANAGEMENT OF PAYMENT INTAKE**

- A. The Lunenburg Police Department will accept checks, and/or money orders for licenses to carry applications Additionally: **[17.4.2(e)]**
  - 1. If a fee is imposed for large amount of reports in accordance with the Public Records Law, the Department will accept Checks and/or money orders. The checks and/or money orders received for records shall be secured within a locked box or container in the Public Safety Coordinator's office and all transactions shall be recorded.
  - 2. Checks and/or money orders received for license to carry applications shall be secured within a locked box in the Public Safety Coordinator's office, and all transactions shall be recorded.
  - 3. A receipt shall be provided to any person from whom checks and/or money orders are received. **[17.4.2(b)]**
  - 4. Handling of all checks and/or money orders shall be closely scrutinized to ensure the proper accounting of all received funds.
  - 5. At least quarterly, the Chief or their designee shall tally all cash, checks, and/or money orders collected and dispersed to and from the Confidential Funds Forfeiture Account.
  - 6. The Chief or their designee shall maintain ledgers recording gun permits, and shall complete a reconciliation of activity at least quarterly. **[17.4.2(f)]**
- B. At least monthly, checks will be submitted to the Treasurer/Collector with an accompanying turnover sheet, in triplicate (Department receipt, Treasury copy and Accounting copy). Once verified, and each copy signed, the Accountant's copy is to be delivered to the Accounting department.

### **IV. 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 Lunenburg,

in accordance with state statutes governing such audits. The Lunenburg Police Department will fully cooperate with such audits. [17.4.3]

## **V. DONATIONS**

The Lunenburg Police Department does not directly accept cash donations. Any donation requests shall be processed via check/money order and deposited through the Lunenburg Police Department's Gift Fund. [17.4.2]