

GENERAL ORDER

August 2017

Immediately

II-33

Distribution: All Employees

Subject: FISCAL POLICY AND PROCEDURES

Index as:	Cash Funds	Petty Cash
	Contracts	Purchasing
	Donations	Purchasing Cards
	Expenditures	Vehicle Accident Claims

Accreditation Standards: 17.2.1, 17.3.1, 17.4.2, 46.1.7

Cross Reference: G.O. II-16, Employee Travel
G.O. II-29, Grant Administration
G.O. IV-01, Rules of Conduct
FSD SOP IV-01, Accountant II
City Administrative Policy #040400, Petty Cash and Change Funds
City Administrative Policy #050100-Procurement of Supplies and Services
City Administrative Policy #050300, Methods of Source Selection
City Administrative Policy #050600, Blanket Purchasing Agreements
City Administrative Policy #050800-Purchasing Card Program
City Administrative Policy #010605-Discounts and Special Offers to City Employees
§ 496.415(11), F.S.S.

Replaces: G.O. II-33, Fiscal Policy and Procedures (July 10, 2023)

This Order establishes guidelines for the proper administration of City Funds by the Police Department and explains the City's purchasing procedures. It consists of the following sections:

- I. Policy
- II. Definitions
- III. Cash Funds
- IV. Purchase Order Procedures
- V. Purchasing Cards
- VI. Department Issued Gas Purchasing Card
- VII. Revenue and Donations
- VIII. Contracts or Grants
- IX. Vehicle Accident Claims

I. POLICY

- A. Purchase requests over \$10,000 for supplies or services, unless exempt by city code or available on a Blanket Purchase Agreement (BPA)/ Contract Purchase Agreement (CPA), will be submitted through the City's procurement purchasing system (OpenGov). For purchases under \$10,000, the recommended method of procurement is with the purchasing card.
- B. The Fiscal Services Division is responsible for coordinating budget preparation, monitoring expenditures and revenue, non-PO payments and assisting with processing requisitions.

- C. All cash funds or accounts where agency personnel are permitted to receive, maintain, or disburse cash will include a ledger/chit sheet, cash receipt book, cash audit count sheet and funds withdrawal memorandum.
- D. Questions concerning purchasing procedures should be directed to the Fiscal Services Division.

II. DEFINITIONS

- A. Blanket Purchase Agreement (BPA)/ Contract Purchase Agreement (CPA) – A contractual agreement with a vendor to allow City departments to buy directly from the vendor.
- B. Non-PO Payment – A payment processed electronically through Oracle and used to generate a City check.
- C. Petty Cash - Payment of an authorized expenditure not to exceed \$50.00.
- D. Purchase Order – A legal document issued by the Procurement Department to authorize the delivery of supplies and services in accordance with specific terms and conditions, and to acknowledge the obligation that payment will be made upon receipt of the item(s) or service(s).
- E. Purchase Requisition – An electronic request for the City Procurement Department to issue a purchase order generated through the City's electronic purchasing system.
- F. Revenue – Monies due the City as result of, assessments, fees, fines, etc., also monies from federal, state, or private grants.
- G. Sole Source – A purchase made from a vendor without competitive bids from any other vendor.

III. CASH FUNDS

- A. Cash funds must be used for their intended purpose only and are not to be commingled with any other funds. (See Attachment A)
- B. Cash funds are subject to audit at any time. (See FSD SOP IV-01, Accountant II)
 - 1. Informant funds and Operation funds will be audited at least monthly.
 - 2. Charitable trusts, Imprest funds, and Police Donation funds will be audited at least quarterly.
- C. Petty Cash
 - 1. Petty cash expenditures cannot exceed \$50.00. Each expense is charged against an account number to include a fund, dept., division, and object code from the applicable Department budget account.
 - 2. Petty cash expenditures require a completed Petty Cash Reimbursement Form with supervisor approval, be sent to the Fiscal Services Division. Description of the expenditure, justification, activity, and expenditure codes are required.
 - 3. Receipts over 30 days old will not be considered for petty cash reimbursement.

IV. PURCHASE ORDER PROCEDURES

- A. Purchase requirements are located in City Administrative Policy #050100, Procurement of Supplies, Services, Software, and Construction.
 - 1. Once a purchase order has been approved in OpenGov, a *Purchase Requisition* must be generated in Oracle for chain of command approval. Upon approval by the Chief of Police, or designee, the purchase requisition is electronically sent to the Procurement Department where a purchase order is issued to the vendor.

2. Upon receipt of the purchased item(s) or service(s), the Requisitioner of the requesting Division, Section or Unit will immediately receive the ordered goods or services in the electronic purchasing system and note the Purchase Order number on the invoice then forward the invoice to the Finance Department via email at AP@stpete.org.

B. For Sole Source Purchases, refer to City Administrative Policy #050300, Methods of Source Selection.

C. For BPAs/CPAs, refer to City Administrative Policy #050600, Blanket Purchasing Agreements.

V. PURCHASING CARDS

- A. The Department may authorize the issuance of purchasing (credit) cards to designated individuals. Refer to City Administrative Policy #050800, Purchasing Card Program regarding the usage of purchases cards.
- B. All purchases must be authorized and must be for the exclusive use of the Department. The card cannot be used for personal purchases of any type.
- C. Only the person designated to use the card may make purchases. The card will not be loaned to others.
- D. Departmental purchases that have not been budgeted require prior approval of the chain of command, or Chief of Police.
- E. Unauthorized purchases include, but are not limited to: (See City Administrative Policy #050800, Purchasing Card Program)
 1. Vehicle repairs (except for undercover vehicles)
 2. Fuel – Fuel cards are available in the Fiscal Services Division, if needed
 3. Gift Cards unless authorized by the Procurement Department
 4. Firearms and ammunition unless authorized by the Procurement Department
- F. All travel-related expenses will be arranged through the Training Division, or designee. (see GO II-16, Employee Travel. Travel expenses will not be placed on the purchasing card by individual cardholders without the approval of the Training Division or Assistant Chief.
- G. Authorized employees using a purchasing card will submit all original related receipts and invoices to the Fiscal Services Division.
- H. The cardholder will immediately report lost or stolen cards to the Fiscal Services Division and the issuing bank.

VI. DEPARTMENT-ISSUED FUEL PURCHASING CARD

- A. The Department may authorize the issuance of a gas purchasing (credit) card to designated individuals.
- B. All fuel purchases must be for the exclusive use of the Department and for fuel purchases only. The card cannot be used for personal purchases of any type.

VII. RECEIPT OF FUNDS

- A. All monies received by an employee for City business will be promptly deposited into City Funds. Checks should be made payable to the City of St. Petersburg.
- B. Payment for copies of reports, licenses, fingerprinting, etc., will be entered into the Records Division's cash register. The Records Division will credit the proper account on the daily revenue report.

- C. Unclaimed monies in Police Department custody will be deposited into City Funds after an accounting of the monies by the Fiscal Services Division.
- D. Employees and police volunteers, on or off duty, will not solicit or accept any donations, funds, equipment or materials from citizens or the business community, to be used by the Police Department or its employees for activities associated with the mission or goals and objectives of the Police Department, unless authorized in City Administrative Policy #010605, Discounts and Special Offers to City Employees

VIII. CONTRACTS OR GRANTS

- A. The Special Projects Manager, or designee will coordinate the contract or grant request for review and approval by the City Grant Committee prior to acceptance, and for City Council approval once accepted or awarded.
- B. As needed, the Fiscal Services Division will prepare reimbursement documentation to be submitted to the funder by the Special Project Manager.
- C. The Chief of Police, or designee will normally be required to sign off on all grant applications as the financial officer for the Police Department. The Fiscal Services Division will maintain copies of all relevant documents needed for each grant awarded to the Department.

IX. VEHICLE ACCIDENT CLAIMS

The Fiscal Services Division is responsible for assisting Risk Management personnel with claims involving vehicle crashes or accidents. An invoice will be generated by the Fiscal Services Division to the claimant for the cost of vehicle repairs and forwarded to the Risk Management Division upon their request.

Anthony Holloway
Chief of Police