

Salisbury University Police Department

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Salisbury University Police Department

CHAPTER 17 – FISCAL MANAGEMENT AND AGENCY PROPERTY

The Directives in this chapter relate to administration, budgeting, purchasing, accounting and procedures for inventory and control of agency-owned or leased property.

17.1 Fiscal Management

17.1.1 Fiscal Management Responsibilities

The Chief of Police, under the authority of Salisbury University's Vice-President of the Office of Administration and Finance, has the authority and responsibility for fiscal management and all related matters for the University Police Department and will comply with procedures and protocols established by the University.

The University's position description for the Chief of Police outlines the following responsibilities which includes, but is not limited to: providing leadership and expertise in the development and implementation of law enforcement programs; overall management of each division and all staff to include fiscal management; and developing, planning and coordination of Emergency Preparedness activities, policies and protocols.

17.2 Budget

17.2.1 Budget Preparation and Management

Salisbury University's fiscal year shall be the period July 1 to June 30. During April of each year, University divisions are given their budget guidelines by the Board of Trustees. The University's Budget Office is responsible for assigning a designated amount to the department's budget each year. This amount is posted to the University's PeopleSoft Financial System which is used for tracking the department's expenditures in accordance with University policies.

The Chief of Police will complete any forms and/or written documentation regarding reporting deadlines, procedures, etc. as may be required by the Budget Office and/or the Vice-President of Administration and Finance. Final approval authority for the department's fiscal budget lies with Vice-President of Administration and Finance.

17.2.2 Division Recommendations

Division Commanders will provide budget recommendations, as necessary, to the Chief of Police. Commanders will provide input to the Chief of Police via memoranda or email concerning recommendations for equipment, personnel, etc. and associated costs for the upcoming fiscal year. These recommendations will be based on detailed operational and activity analysis which clearly demonstrates a need and operational capability in part, on the department's annual goals and objectives and the university's and department's multi-year plan.

17.3 Purchasing

17.3.1 Requisition and Purchase of Department Equipment and Supplies

All requisition and purchase of department equipment and supplies will be in compliance with Salisbury University's Procurement policies as outlined on the university's website www.salisbury.edu/procurement and below.

Purchasing Card Procedures/Guidelines

In addition to the procedures set forth in the State of Maryland Corporate Purchasing Card Program, University personnel assigned a Purchasing Card will adhere to the following procedures/guidelines:

I. Department Requisition - Departments will submit requisition as an attachment to an email message. The message must be sent by the Budget Administrator or authorized designee. (Refer to Instructions and Procedures to Departments for Requisitioning Commodities/Supplies and Services.) **The University Police Department's Administrative Assistant, under the direction of the Chief of Police, is the Authorized designee and authorized buyer for the department.**

II. The single transaction dollar amount may not exceed \$5,000. **For the University Police Department, the single transaction amount may not exceed \$2500.**

III. Purchasing Card procurements will be in accordance with USM and SU Procurement Policies and Procedures (Simplified Procurements) equal to or less than \$5,000.

IV. Purchasing Card transactions will be recorded in PeopleSoft. (Refer to instructions and procedures prepared by the University's Comptroller.) **The Procurement Office notifies the Administrative Assistant when a transaction has been entered in PeopleSoft. The Administrative Assistant then approves the transaction.**

V. All receiving will be through Support Services Department. (The exception will be for desktop delivery, and deliveries to the Bookstore and University Dining Services.) **All deliveries for the police department are received by the Administrative Assistant who will verify all deliveries and provide documentation to the Purchasing Office.**

VI. Support Services will provide courier service for the pick-up of local orders.

VII. Logs, receipts, and credit card statement will be forwarded to the Purchasing Office HH-222 at the end of each month after buyer has reconciled log with the statement. For each transaction entered in the log there should be a document from the vendor, such as an itemized sales slip, an itemized packing slip, an itemized cash register receipt, an itemized repair order, or an itemized invoice. **The Administrative Assistant maintains this log and reconciles the statement after which it is reviewed and signed by the Chief of Police.**

VIII. Each cardholder will be responsible for achieving 25% minority participation from state certified MBE's and 10% from State Certified Small Businesses.

1. Total dollar amount expended andnumber of transactions for the month.
2. Total dollar amount expended andnumber of transactions for supplies.
3. Total dollar amount expended andnumber of transactions for services.
4. A list that includes the name of MBE, the number of transactions, and the total dollar amount. Supplies and Services should be separated.

IV. Procurement Office and Accounts Payable office will be responsible for reviewing logs, receipts, and statements and for entering into the electronic filing system.

X. The University's [General Accounting Office](#) will be responsible for reconciling with Comptroller of the Treasury report.

XI. All travel related requests should be referred to Financial Services ([Accounts Payable Office](#)).

17.4 Accounting

17.4.1 Departmental Accounting System

PeopleSoft Financial is the established accounting system for Salisbury University and the University Police Department's Administrative Assistant has access to this database making review of accounts readily available to ensure an orderly, accurate and complete documentation of the flow of funds. Monthly status reports are available which show:

- A. Initial Appropriation for each account;
- B. Balances at the commencement of the month;
- C. Expenditures and encumbrances made during the period; and
- D. Unencumbered balance.

All purchases may be approved by the Chief of Police, Division Commanders and the Administrative Assistant in accordance with University policies.

17.4.2 Procedures for Receiving, Maintaining and Disbursing Cash

All cash funds in the department will be properly collected, safeguarded and disbursed.

The Salisbury University Police Department conducts an auction of recovered, unclaimed and abandoned property once a year and is handled by the Property and Evidence Custodian. The money received as a result of these auctions is in the form of cash only. Upon completion of the auction, all cash is counted and submitted to the Administrative Assistant who verifies the total receipts, completes a "Daily Cash Report" and prepares a bank deposit. The deposit is secured in the office safe until it is hand delivered to the bank the following business day. Upon receipt of the deposit slip from the bank, all documentation is forwarded to the University's cashier's office which shall provide a receipt to the department's Administrative Assistant.

The Property and Evidence Custodian shall complete a memorandum detailing the auction and the dollar amount collected and shall attach a copy of the deposit ticket and receipt. This report is forwarded to the Chief of Police.

All cash taken as evidence or turned into the department (ie. recovered property) will be properly accounted for in accordance with Chapter 84.

17.4.3 Independent Audit of Department's Fiscal Activities

All accounts of Salisbury University, including the police department, will be audited in accordance with University policy outlined on the university's website www.salisbury.edu.

(Revised 06/09/2016)

17.5 Agency Property

17.5.1 Procedures for Inventory Control of Department Property and Equipment

Salisbury University has inventory controls in place for all departments, including the police department, and are in accordance with University policy outlined on the university's website www.salisbury.edu.

Inventory Control is vested with the responsibility for the control, care, maintenance, and security of all University property. Specifically:

- Provide consistent guidelines for the management and protection of University property.
- Provide consistent guidelines for reporting missing and stolen University property and equipment.
- Establish uniform procedures for reporting inventory values.
- Dispose of excess and surplus personal property in a manner serving the best interests of the University and the State of Maryland.
- Maintain inventory records for capital and non-capital equipment; coordinate physical inventories; perform 3 year equipment audits.

The *Field Operations Commander* is responsible for all aspects of inventory control of property, equipment and other assets within the police department and will ensure:

1. Proper assessment of all capital or other major items of equipment on department inventory, assignment of control numbers and proper markings;
2. Required annual inventory verification as requested by the University's Inventory Control;
3. Appropriate deletion of items properly authorized for disposal by the Chief of Police and Inventory Control;
4. Proper issuance of individual uniforms, accessories and equipment to all employees, maintaining an individual account and responsibility for same;
5. Proper reporting of and disposition of damaged, excess and surplus property no longer functional;
6. Maintenance of complete records for all departmental property, equipment and other assets.
7. Storage and control of all weapons and ammunition retained by the agency.
8. Proper issuance of weapons to sworn officers, including maintenance and semi-annual inspection of issued firearms. (This is a shared function with the agency Firearms Instructor.)

The Field Operations Commander will review and retain a copy of all departmental records relative to department property and equipment and determine whether established internal control procedures are being administered effectively and if necessary, ensure that required action is taken to address deficiencies. The Field Operations Commander will report any discrepancies, problems or needed equipment to the Chief of Police.

17.5.2 Procedures for Issuance of Assigned Property

The University Police Department shall equip each employee with uniforms and equipment (new or reissued) in order that they can perform their duties effectively; projecting the professionalism of the department and the University.

The *Field Operations* Commander is charged with the procurement, storage, and issuance of department uniform and equipment items. The *Field Operations* Commander is also charged with the maintenance of files establishing the proper flow of items, to whom items are assigned, and the location in which items are located. In that regard, the *Field Operations* Commander will establish individual files for every employee (sworn and civilian); documenting all transactions on SUPD form 078 – Uniform and Equipment Log. Whenever an employee completes any transaction under this system, a record of that transaction is made in the employee's assigned equipment file. When the transaction is complete, the record will be made of the transaction/issuance of each item and the employee will indicate by his/her signature that each specific item was received and each employee will be responsible for item(s).

Any employee who has custody of the property or who has knowledge of the occurrence of loss or damage to department-owner property shall report that occurrence to his/her immediate supervisor using SUPD form 071 – Property Damage/Vehicle Accident Notification. Supervisors who learn of any loss or damage to department-owned property shall notify the employee who is responsible for the property and ensure the proper completion of form 071, which will be reviewed by the Squad Supervisor and submitted via the chain of command to his/her respective Division Commander who will forward the form to the *Field Operations* Commander.

If a replacement is needed for any uniform or equipment, the *Field Operations* Commander will determine if the item can be replaced from existing stock items. If not, new uniform items or equipment will be ordered and issued as approved by the Chief of Police. Any damaged or torn uniform item or equipment must be turned in to *Field Operations* Commander before a replacement is issued.

In accordance with University purchasing policies, the Chief of Police will seek approval prior to requisitioning or procurement of department-owned property to include: expendable items, uniforms, equipment, vehicles, munitions, firearms, installed property, uninstalled property, etc. It is the responsibility of each Division Commander to ensure that the *Field Operations* Commander is notified of all purchases which require bar-coding for inventory.

Refer to 26.1.1(B)

17.5.3 Operational Readiness of Department Property

All stored department property/equipment shall be maintained in a state of operational readiness by the person or unit to whom the property is assigned. Employees are responsible for the care, security and proper maintenance of all department equipment or property that is issued to them. This equipment will not be used in a negligent manner. Employees who are assigned items requiring scheduled maintenance will ensure compliance with such schedules. Operational readiness of equipment/property will be checked during the inspection process.

An employee shall be held responsible for the uniforms, motor vehicles, equipment, or other property, which is issued to, or is used or controlled by the employee in the course of their employment. Where it is established that this property is lost or damaged through negligence, the employee concerned may be obligated to replace it at his/her own expense. Every employee of the department shall assume a personal responsibility for all property issued to him/her, or placed in service for his/her use or convenience.

The Chief of Police has designated the *Field Operations* Commander with the responsibility of maintaining stored items of department-owned (university-owned) property in a state of operational readiness which includes care and cleaning, preventative maintenance, repair, workability and responsiveness. Examples include surveillance cameras, emergency telephones, radios, etc.

The condition and readiness status of equipment shall be inspected and documented at regular intervals by all Supervisors (ie. weekly personnel and vehicle inspections.) Division Commanders and Supervisors of specialties such as Bicycle Patrol, etc. will be accountable for the operational readiness of assigned agency property.

The *Field Operations* Commander will ensure that an annual inspection and inventory of all department property is completed in June of each year. Equipment shortages or discrepancies will be reported to the Chief of Police in writing. The *Field Operations* Commander will continuously adjust inventory to reflect items that have been purchased, traded, sold, destroyed or otherwise disposed of in any manner.

All departmental firearms will be visually inspected by the *Field Operations* Commander, at a minimum, semi-annually for the verification of the serial number, to whom it is assigned and the number of rounds of ammunition distributed to each officer. The Firearms Instructor will also assist in this task as each officer attends annual firearms training.

University-owned equipment/property shall not be loaned to any person or other department without the consent of the Chief of Police. Uniforms and equipment issued to each employee shall not be shared, worn or replaced by unauthorized persons. Violations of this policy will result in disciplinary action.

17.5.4 Electronic Data Storage

The department does not use an external service provider for electronic data storage. This is a function of Salisbury University's Information Technology Department using university-owned equipment.

Edwin Lashley
Chief of Police