



# TALLAHASSEE POLICE DEPARTMENT GENERAL ORDERS

 Proudly Policing Since 1841	<b>SUBJECT</b>  Cash Management		 Nationally Accredited 1986
	<b>CHIEF OF POLICE</b>  <i>Signature on file</i>		
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## AUTHORITY/RELATED REFERENCES

COT Administrative Policy 602, Travel and Training  
 COT Administrative Policy 614, Petty Cash Disbursements  
 COT Food Guidelines, City Manager Memo (10/12/2000)  
 General Order 62, Management of Confidential Informants  
 General Order 58, Travel Protocols  
 General Order 42, Impounding and Controlling of Property and Evidence

## ACCREDITATION REFERENCES

CALEA Chapters 17, 42, 43  
 CFA Chapter 5

## KEY WORD INDEX

<b>Disbursements</b> <b>Expenditure of Funds – Confidential Purposes</b> <b>Expenditure of Funds – Miscellaneous</b> <b>Flash Fund Activities</b> <b>Fund/Records Custodian Responsibilities</b> <b>Receipt of Miscellaneous Moneys</b> <b>Reports, Audits and Reconciliation of Funds</b> <b>Signature Authority Levels</b>	Procedure III Procedure IV Procedure V Procedure VI Procedure I Procedure VII Procedure VIII Procedure II
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## POLICY

The Department, consistent with City of Tallahassee procedures, is responsible for establishing protocols for the stringent control over the receipt, disbursement, expenditure and reconciliation of all moneys under Department control. Members shall adhere to established protocols in the receipt, disbursement, expenditure and reconciliation of such funds.

# TALLAHASSEE POLICE DEPARTMENT

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## DEFINITIONS

**Confidential Cash:** Petty cash moneys disbursed to members to support confidential expenditures.

**Confidential Expenditure:** Payment made for purchases of legal or illegal substances, criminal information and ancillary costs associated with investigative efforts.

**Flash Fund:** The Department fiscal source/accounting entity established to provide moneys used by the Department for “show” when dealing with offenders.

**Flash Fund Custodian:** The member with the responsibility for the overall management and accountability for the Flash Fund.

**Miscellaneous Expenditure:** Payment made for the purchase of goods and services needed to support law enforcement operations.

**Miscellaneous Moneys:** Moneys received for the sale of goods or services, forfeiture proceeds, donations, or reimbursements.

**Petty Cash Fund:** The Department fiscal source/accounting entity which is established to accomplish specific objectives and carry out specific activities (e.g., confidential expenditures and miscellaneous purchases to support law enforcement operations).

**Petty Cash Fund Custodian:** The member with the responsibility for the overall management and accountability for proceeds to and expenditures from the Petty Cash Fund.

**Records Custodian:** The member assigned to the end user bureau responsible for all records and bookkeeping procedures associated with the receipt and expenditure of moneys received from the Petty Cash Fund.

**Signature Authority:** The member authorized to direct disbursements within the Petty Cash Fund and the Flash Fund.

## PROCEDURES

### I. FUND AND RECORDS CUSTODIAN RESPONSIBILITIES

- A. The Financial Management Officer is the Petty Cash Fund Custodian and shall:

## TALLAHASSEE POLICE DEPARTMENT

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1. Maintain the Petty Cash Fund in accordance with all appropriate laws and procedures,
  2. Maintain a record of moneys received and disbursements made in the Petty Cash Fund,
  3. Make disbursements within the Petty Cash Fund to authorized members,
  4. Ensure quarterly Petty Cash Fund reconciliation,
  5. Direct internal audits of the end user's records,
  6. Request replenishment of the Petty Cash Fund, and
  7. Audit the Flash Fund at least annually.
- B. The Property and Evidence Unit Supervisor is the Flash Fund Custodian and shall:
1. Maintain the Flash Fund in accordance with all appropriate laws and procedures,
  2. Maintain a file containing copies of all relevant Flash Fund transaction documents,
  3. Make disbursements within the Flash Fund to authorized members, and
  4. Ensure quarterly Flash Fund reconciliation.
- C. The Petty Cash Fund Custodian and the Flash Fund Custodian are not authorized to make disbursements to themselves.
- D. Records Custodians shall:
1. Maintain a file containing copies of all relevant Petty Cash Fund transaction documents,
  2. Maintain records of Petty Cash receipts and expenditures,
  3. Store Petty Cash Fund transaction records in a secure location,

## **TALLAHASSEE POLICE DEPARTMENT**

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4. Reconcile Petty Cash Fund receipts and expenditures on a quarterly basis, and
  5. Submit quarterly reports to the Petty Cash Fund Custodian.
- E. The Petty Cash Fund is randomly audited by the City of Tallahassee (COT) Treasurer-Clerk's Office.

### **II. SIGNATURE AUTHORITY LEVELS**

- A. Signature authority for disbursement from the Petty Cash Fund and Flash Fund is as follows:
1. Chief of Police – Unlimited amounts in each fund.
  2. Deputy Chief of Police – Up to \$5,000 from the Petty Cash Fund and \$10,000 from the Flash Fund.
  3. Bureau Commanders – Up to \$3,000 from the Petty Cash Fund and \$5,000 from the Flash Fund.
  4. Section Commanders of the Criminal Investigations Bureau (CIB) and High Risk Offender Bureau (HRO) – Up to \$500 from the Petty Cash Fund.
- B. The signature authorities listed in subsection A above are not authorized to request disbursement to themselves.

### **III. DISBURSEMENTS**

- A. An approved request for the disbursement of funds shall be submitted to the appropriate fund custodian prior to the disbursement of money from the fund.
- B. The request for disbursements shall be a numbered memorandum and the memorandum must:
1. Be signed by the signature authority with appropriate approval authority for the amount of funds requested, and
  2. State the specific cash amount to be advanced to the recipient.
- C. A copy of the request for Petty Cash Fund disbursement shall be given to the Records Custodian for bookkeeping purposes.

**TALLAHASSEE POLICE DEPARTMENT**

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D. Refer to section VI below for more Flash Fund disbursement protocols.

**IV. EXPENDITURE OF FUNDS – CONFIDENTIAL PURPOSES**

A. The expenditure of funds for confidential purposes shall be supported by the Petty Cash Fund and members shall document all expenditures on a Confidential Cash Receipt (PD 166) unless a COT Travel Form is required.

B. Members shall ensure moneys they receive through the Petty Cash Fund and Flash Fund are only used for the purposes for which they were received.

C. Expenditures from the Petty Cash Fund are authorized for the law enforcement activities listed below.

1. Purchase of information as authorized in General Order 62 (Management of Confidential Informants).

a. [REDACTED]

[REDACTED]

2. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**TALLAHASSEE POLICE DEPARTMENT**

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[REDACTED]

- e. Once the case is closed, any confidential cash held in evidence shall be returned to the member, along with a computer-generated release receipt.
    - 1) The member shall provide a copy of the release receipt to the appropriate bureau Records Custodian.
    - 2) If the member is no longer assigned as an investigator:
      - a) The cash shall be returned to the Petty Cash Fund Custodian, and
      - b) A copy of the release receipt shall be provided to the appropriate Records Custodian indicating the cash was returned to the Petty Cash Fund Custodian.
  - f. The expenditure of funds to purchase of drugs, contraband or evidence shall be documented in an offense report.
- 3. Purchase of food or beverages for confidential informants and sources.
  - 4. Authorized undercover operations.
- D. The member completing the PD 166 is responsible for ensuring it contains the information listed below.

- 1. Date of expenditure.
- 2. Case/incident number.

[REDACTED]

[REDACTED]

- 6. Amount of expenditure.

[REDACTED]

## TALLAHASSEE POLICE DEPARTMENT

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8. Witness (sworn member) signature.
  9. Member signature.
  10. Approval signature(s) as mandated by General Order 62.
- E. The member completing the PD 166 is responsible for submitting it to their immediate supervisor within five (5) days of the transaction.
  - F. If there are receipts for expenditures, the member is responsible for providing those with the PD 166.
  - G. After review and authorization, the PD 166 shall be submitted to the Records Custodian.
  - H. Members are responsible for redacting all confidential information on the copy of the PD 166 forwarded to the Petty Cash Fund Custodian.
  - I. When it is necessary on an emergency basis, confidential cash may be expended for out of town travel expenses related to a confidential element of an investigation, and in such situations members shall abide by the following:
    1. Itemize expenses on a COT Travel Form, furnishing all receipts as required.
    2. Enter expenses supported by confidential cash as an “out of pocket” expense on the Travel Form.
    3. Ensure appropriate chain of command review of the Travel Form, to include approval signatures of the traveler and the designated approval authority.
    4. Present the Travel Form to the Financial Management Office (FMO) in a timely manner for reconciliation.
    5. Do not reflect expenditures reimbursed through the travel process on a PD 166 or on the quarterly reconciliation of receipts and expenditures.
  - J. Reimbursement of travel expenses equal to the amount of confidential cash expended will replace the confidential cash used for that purpose.

## TALLAHASSEE POLICE DEPARTMENT

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### V. EXPENDITURE OF FUNDS – MISCELLANEOUS

- A. Purchases of goods and services not incurred as a confidential element of an investigation shall be obtained through the normal procurement process unless such purchases are:
  - 1. Of an emergency nature, or
  - 2. Due to unforeseen circumstances associated with a bona fide law enforcement operation, the purchase cannot be processed through the FMO.
  
- B. If an authorized purchase for Department-related business must be made with personal funds, the member may be reimbursed from the Petty Cash Fund.
  
- C. Miscellaneous expenditure reimbursements shall be processed according to the following procedures:
  - 1. The following items must be submitted to the FMO in a timely manner:
    - a. An original receipt from the vendor, and
    - b. A Purchase Request form (PD 121) approved by the Bureau Commander or appointed designee documenting:
      - 1) The reason for the expense,
      - 2) An explanation for the exception to normal purchasing procedures, and
      - 3) A request for member reimbursement.
  - 2. Sales tax shall not be reimbursed unless the purchase was made after normal FMO hours and/or the items could not have been obtained in any other reasonable manner to avoid payment of tax.
  - 3. The maximum reimbursement for miscellaneous expenditures from the Petty Cash Fund is \$50 when the member's out-of-pocket expenditure was made by cash or personal check.



## **TALLAHASSEE POLICE DEPARTMENT**

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4. For member out-of-pocket expenditures with a credit/debit card and expenditures exceeding \$50, the FMO will forward information to COT Accounts Payable for reimbursement by COT check.
- D. In situations requiring members to work for extended periods of time without relief (e.g., critical incidents), a Bureau Commander or appointed designee may authorize the provision of meals at COT expense in accordance with COT Food Guidelines.
- E. A member requesting reimbursement for out-of-pocket expenditures related to a situation described in subsection D above shall follow the reimbursement protocols outlined in subsection C above.

### **VI. FLASH FUND ACTIVITIES**

- A. Money from the Flash Fund is intended to be used on buy/bust operations only.
- B. When not in use, Flash Fund money is kept secured inside the Flash Fund Safe within the Property and Evidence Unit vault, and both the Flash Fund Custodian and the Administrative Services Bureau (ASB) Commander are required to access the money.
- C. All money issued from the Flash Fund shall be returned to the Flash Fund and, consequently, the Flash Fund should not require replenishment.
- D. The below procedures shall be followed for making disbursements from the Flash Fund:
  1. A request for disbursements must be made by a numbered memorandum for cash to support an on-going investigation.
  2. The request must be signed by the appropriate signature authority outlined in section II above.
  3. The member requesting the money shall present the signed authorization memorandum to the ASB Commander or appointed designee.
  4. The ASB Commander and Flash Fund Custodian will access the Flash Fund, and the Flash Fund Custodian shall issue the money to the member.

## TALLAHASSEE POLICE DEPARTMENT

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5. All Flash Fund disbursements shall be properly notated in the designated receipt book in the Property and Evidence Unit.
6. The member receiving the money is responsible for its security until returned to the Flash Fund Custodian.
7. The money shall be returned to the Flash Fund Custodian as soon as possible after disbursement and the ASB Commander will be notified in a timely manner of the return.
8. The ASB Commander and the Flash Fund Custodian are responsible for returning the funds to the flash fund safe within the Property and Evidence Unit vault.
9. All Flash Fund returns shall be properly notated in the designated receipt book in the Property and Evidence Unit.

### **VII. RECEIPT OF MISCELLANEOUS MONEYS**

- A. Members may occasionally receive cash or checks for the sale of goods or services (e.g., fingerprinting, copies of reports), forfeiture proceeds, donations or reimbursements.
- B. The protocols below are applicable to the receipt of miscellaneous moneys.
  1. Sale of Goods or Services –
    - a. The member receiving the money shall ensure the customer is provided a receipt indicating payment for the goods or services rendered.
    - b. The supervisor of the unit receiving the money is responsible for ensuring the money is submitted to the FMO on the date of receipt, unless other arrangements have been authorized.
  2. Forfeiture Proceeds –
    - a. Members receiving a forfeiture check from a federal, state or local government or other law enforcement agency shall deliver the check to the FMO in a timely manner.

## TALLAHASSEE POLICE DEPARTMENT

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b. Cash or checks paid by individuals in forfeiture cases shall be processed by members of the Property and Evidence Unit in accordance with General Order 42.

3. Donations –

A. Checks or cash received for donations shall be submitted to the FMO in a timely manner.

B. The member receiving a cash donation shall issue a receipt to the donor.

4. Reimbursements –

A member receiving a reimbursement check for the Department or COT from a vendor or another member shall ensure it is submitted to the FMO in a timely manner.

C. The FMO is responsible for ensuring all received miscellaneous moneys are deposited to the proper account through the COT Treasurer-Clerk's Office.

1. If the money received is in cash, the FMO will, if appropriate, issue a receipt unless the transaction is addressed by a separate COT procedure (e.g., travel reimbursements, special event fees).

2. Cash will be securely maintained until deposited with the Treasurer-Clerk's Office.

3. The FMO shall maintain records of all miscellaneous moneys received, to include the date of receipt, account deposited to and receipt of deposit from the Treasurer-Clerk's Office.

### **VIII. REPORTS, AUDITS AND RECONCILIATION OF FUNDS**

In addition to the responsibilities outlined in section I above, the Records and Fund Custodians are responsible for the following reports, audits and reconciliations:

A. Records Custodians

1. Reconcile cash receipts and expenditures for confidential purposes at least quarterly.

## TALLAHASSEE POLICE DEPARTMENT

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2. Prepare quarterly reports reflecting cash receipt, expenditures and balance on hand.
3. Submit reports to the FMO by the 15<sup>th</sup> day of the month following the close of a quarter. The report shall be detailed and include a copy of all receipts for expenditures made by members.
4. Conduct periodic audits of receipts and member expenditures and cash balances on hand.

### B. Petty Cash Fund Custodian

1. Record receipts, disbursements and miscellaneous expenditures to the fund as the transaction takes place.
2. Reconcile receipts, disbursements and expenditures in the Petty Cash Fund on a quarterly basis.
3. Develop requests for replenishment of the Petty Cash Fund on a quarterly basis.
4. Maintain a ledger reflecting receipts, expenditures and balances in the Petty Cash Fund.
5. Audit quarterly reports submitted by Records Custodians.

### C. Flash Fund Custodian

1. Record disbursements and returns to the Flash Fund as they occur.
2. Reconcile disbursements and returns in the Flash Fund on a quarterly basis.

History: previous title (*confidential investigative expense/cash advance guidelines*) – issued 07/15/1985, revised and retitled – 01/12/1996, revised 11/05/2001, 06/18/2007, 10/01/2008, 03/14/2013, 05/17/2016 and 09/01/2017.