# VOORHEES POLICE DEPARTMENT
## GENERAL ORDER

| | |
|---|---|
| SUBJECT: CASH ACCOUNTS AND LAW ENFORCEMENT EQUIPMENT | |
| EFFECTIVE DATE: March 27, 2017 | NUMBER OF PAGES: 3 |
| ACCREDITATION STANDARDS: 1.2.1, 1.6.1 | BY THE ORDER OF:<br>Chief of Police Louis Bordi |

**PURPOSE:** The purpose of this directive is to establish the policy and procedures concerning this agency's cash account management and agency-stored property.

**POLICY:** It is the policy of this agency to conduct its fiscal matters in comportment with applicable state law, specifically NJSA 40A:4-1 et seq.; and in compliance with the Township of Voorhees ordinances and related policies.

**PROCEDURE:**

## I. Petty Cash Fund Maintenance

A. Chief of Police or designee shall maintain a petty cash fund for minor purchases not requiring a formal purchase order. Uses for this petty cash fund include, but are not limited to:

1. Toll reimbursement;
2. Parking fee reimbursement;
3. Emergency fuel purchases.

B. The Chief of Police or designee shall maintain a ledger that identifies the initial balance, cash income received, cash disbursed, and the balance on hand for the petty cash fund.

C. If cash is received into the petty cash account, with the exception of a voucher to fund the account, a receipt shall be issued.

D. Disbursements exceeding $75.00 should normally be performed though the Purchase Order/Voucher system. The Chief of Police may authorize these disbursements for extraordinary circumstances.

E. No funds shall be disbursed without a receipt, invoice, record, or other documentation determined to be sufficient by the Chief of Police.

F. A quarterly review of all cash activities shall be conducted by the Chief of Police or designee and a record of such accounting shall be made.

## II. Records Fund

A. Records personnel shall maintain a cash fund to receive cash payments for fees that are paid to the police department.

B. Records personnel shall not disperse cash, except for providing change.

C. Records personnel shall maintain a ledger that identifies the initial balance, income received, disbursed, and the balance on hand.

D. Records personnel shall issue a receipt for all cash funds received into the account.

E. Records personnel may accept payments in cash or check.

F. Accumulated funds shall be transferred to the Township's Finance Office within 48 hours, when possible.

G. The records fund shall be reviewed quarterly by Records personnel and a record of such review shall be submitted to the Chief of Police or designee. Particular attention shall be made to accounting for all deposits and an accurate balance at hand.

## III. Maintenance of Stored Property

A. All personnel will properly maintain agency owned and assigned property. Agency guidelines will be followed if an item requires repair, removal, and replacement. Those items not in immediate use will be maintained at an operational level. Inspection of these items will be the responsibility of the assignee and completed on a continual basis.

B. Command and supervisory staff shall ensure that all stored items under their direct responsibility are available for use. All law enforcement related equipment will be maintained in an operational state and that responsibility of the maintenance of the equipment is vested with the person or position responsible for the equipment.