

**POLICY  
201**

**EFFECTIVE  
DATE  
11-29-21**

**Eugene  
Police Department**



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## **Fiscal Management**

### **201.1 PURPOSE AND SCOPE**

The policy of the Eugene Police Department (EPD) is to maintain strict accountability of all funds and monies over which control is exercised. The Department will ensure funds are used only for authorized purposes.

### **201.2 PURCHASING AUTHORITY**

Department personnel who are specifically authorized may approve purchase order requests, and City procurement card accounts. Procurement card accounts and Purchase Orders are tracked and authorized through Central Services Finance Division. The approvals are sent from EPD Finance to the Purchasing Team for entry into the various accounting systems in place for each procurement type. The name of the authorized person, the name of the authorized approver, and the spending limits are tracked in these systems.

Employees may use a Purchase Order, City Procurement Card, or petty cash with pre-approval from their program or division manager. Purchase Orders must be obtained in advance of purchase, and high-dollar or high-risk purchases require additional vetting. Employees should coordinate these purchases with EPD Finance prior to placing their order.

#### **201.2.1 UNAUTHORIZED PURCHASES**

No person within the Department will use Department funds to make the following purchases:

- Personal meals or meals for others outside the Department without supervisor permission.
- Any meal or travel purchases that are not in compliance with General Services Administration (GSA) rates.
- Any items that are for personal use.
- Purchases over \$250 without pre-authorization from a supervisor/manager.
- Purchase of any alcoholic beverage.

### **201.3 CASH FUNDS AND ACCOUNT MANAGEMENT**

The Department has two cash funds available for specific uses. These are:

- a. Petty Cash Funds
- b. Confidential Funds

### **201.3.1 PETTY CASH FUND**

The Department has been issued two Petty Cash boxes with a primary custodian and a backup custodian assigned to each box. One Petty Cash box is stored and distributed by the Finance and Administration Division Senior Administrative Specialist or their assigned backup. The second box is stored and distributed by the Evidence Control Unit Senior Administrative Specialist, or their assigned backup. These petty cash custodians are responsible for keeping, auditing, distributing, and replenishing petty cash and will:

- a. Ensure the use of petty cash is documented and a receipt is submitted.
- b. Document the name of employee, purpose, and amount of disbursement; and
- c. Replenish the fund on a regular basis depending on use but at least once per year prior to the end of the fiscal year.

The petty cash fund is overseen by the Finance Manager for the department. The Manager or designee shall:

- a. Audit the petty cash fund at least annually and report to the Finance and Administration Division Manager the results of that audit; and
- b. Implement any other steps necessary to successfully maintain the petty cash fund.

### **201.3.2 CONFIDENTIAL FUNDS**

The confidential funds business account was established to allow authorized employees to use a debit card (with supervisor approval) to access funds to pay confidential informants (CI's) and purchase evidence. Other business needs not relating to CI's, should use normal payment processes. Transactions of confidential funds are limited to \$500 per day per cardholder unless approved by the Investigations Lieutenant. This fund will not be used for petty cash purchases. See *Procedure 5.10 – Investigative Funds* for further information on confidential funds.

- a. The Special Investigations (SIU) and Street Crimes' Sergeants are responsible for management of the confidential funds account for their units. The Special Investigations Sergeant will manage these funds for use by all other officers in the Police Department. Both Sergeants will be responsible for the safekeeping and distribution of confidential funds and will work in conjunction with the Senior Financial Analyst to process a monthly reconciliation of all confidential funds.
- b. Advances of funds after confidential funds have been withdrawn for the purpose of "flash" or "buy" money, a receipt or remaining cash must be returned within two-working days. Exceptions must be authorized and approved by the Special Investigations Unit or Street Crimes Unit supervisor in advance.
- c. Receipts  
Receipts on "buy" or informant transactions must be detailed to include the following:

1. Transaction date
2. Amount
3. Reason
4. Case number or CI number
5. Signature of informant
6. Officer involved

For CI transactions, receipts signed by the informant should be kept in the CI confidential file.

d. Auditing confidential funds

1. A random audit of the confidential funds may be requested by the Chief of Police, or designee. The Finance Manager will conduct any requested audit, unless they request assistance of the City's Finance Department.
2. At a minimum, the Finance Manager will audit the confidential funds account annually and report to the Finance and Administration Division Manager the results of that audit.

e. Master general ledger

The Special Investigations and Street Crimes Sergeants will work in conjunction with the Senior Financial Analyst to keep a master general ledger for confidential funds that will include:

1. A detailed summary of confidential fund movement that includes the receipt of cash from the City Fund;
2. An itemized list reflecting dates and amounts of cash distributed for investigations, individual line item expenses and current balance of confidential funds; and
3. All applicable receipts.

**Chris Skinner**  
**Chief of Police**