



AD11

ACCOUNTING SYSTEM

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Effective Date: 01 September 1994
Revised Date: 07 February 2017
Last Reviewed Date: 07 February 2017

POLICY

Accounting System

1. All funds for the Delta Police Department (“Department”) will be recorded in the established City of Delta accounting system using accounting processes and procedures that will:
 - a) adhere to generally accepted accounting principles; and
 - b) provide monthly reports showing:
 - i) year to date actual revenues and expenditures;
 - ii) year to date budget amounts;
 - iii) annual budget amounts; and
 - iv) year to date variances.

Monetary Control

2. All cash within the Department, including cheques and negotiable items, will be processed in an accountable and transparent manner until forwarded to the City of Delta for deposit to the appropriate account.
3. All cash will be transported to the City of Delta in person rather than through mail envelopes. All deposits in excess of \$200 will be transported with escort.

REASON FOR POLICY

4. To establish formal financial controls within the Department.

AD11

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AD11



5. To establish a system of monetary control and accountability to:
 - a) comply with funding authorizations and restrictions;
 - b) ensure that disbursements are for designated and approved recipients; and
 - c) alert management to possible problems requiring remedial action.

RELATED POLICY

OE71 – Informant/Confidential Sources

PROCEDURES

6. All accounts payable and receivable are processed through the Finance Manager, who will be responsible for the accurate recording and deposit of all cheques and monies received.
7. All funds received, including grants approved by the Chief Constable for special projects, must immediately be given to the Finance Manager for deposit to the appropriate account.

Petty Cash Fund

8. The Petty Cash Fund will be the sole responsibility of the Finance Manager. When employees are authorized to make purchases on behalf of the Department, a receipt shall be obtained. The receipt shall be given to the Finance Manager or designate, for reimbursement. Upon being reimbursed, the employee shall sign a Petty Cash Voucher. The voucher will be completed by the person designated by the Finance Manager and held on file. Upon depletion of Petty Cash funds, the person designated by the Finance Manager will forward a Petty Cash Worksheet to the City of Delta Finance Department, with all receipts attached, in order to replenish the fund.
9. The person designated by the Finance Manager shall keep an accurate ledger of all transactions. The Petty Cash Fund will be subject to audits by the person designated by the Department Audit Committee.



10. When monies are received for Police Information Checks, security printing, correspondence requests, reports and photographs, and other services:
 - a) the collection and recording of these funds is the responsibility of the Finance Manager or designate;
 - b) the Finance Manager or designate, will issue a Municipal Receipt where applicable, for all funds received. The original of the receipt will be given to the applicant; and
 - c) the receipts will be totalled against the monies received weekly or monthly and both monies and receipts shall be forwarded for deposit to the appropriate account.

11. The person designated by the Department Audit Committee will perform periodic audits as directed.

Drug Buy and Bust Fund

12. The Drug Buy and Bust Fund will be the sole responsibility of the Finance Manager and CIB Inspector. The Drug NCO or designate, as authorized by the CIB Inspector, will advance funds up to \$500.00 to authorized operators for the purpose of conducting drug buys. Funds advanced will not exceed \$500.00. The Fund will also be used for purchasing investigative props or covert phones and minutes. The Drug NCO or designate, will complete a Petty Cash Voucher and the operator will sign for receipt of the funds. The Drug NCO or designate, shall keep an accurate ledger of all transactions. The Drug Buy and Bust Fund will be subject to an annual review and audit by the person designated by the Department Audit Committee.

CIB General Services Fund

13. The CIB General Services Fund will be the sole responsibility of the Finance Manager and the CIB Inspector. The CIB Inspector will advance funds up to \$2,000.00 to the Source Coordinator upon receipt of an Informant Expense Form from a Handler. The CIB Inspector shall keep an accurate ledger of all transactions. The CIB General Services Fund will be subject to an annual review and audit by the person designated by the



Department Audit Committee. See related Policy **OE71** –
Informant/Confidential Sources.