



BRAINTREE POLICE DEPARTMENT

Policy and Procedure

FISCAL MANAGEMENT

2019-69

Date of Issue: 05/24/2019

Issuing Authority:

Review Date :

Chief Mark Dubois

Revised:

Certification Standards: **17.4.2 a-e**

Accreditation Standards:

Optional Accreditation Standards: **17.1.1; 17.2.1; 17.2.2; 17.4.1 a-d; 17.4.3; 17.5.1; 17.5.3**

General Considerations

Fiscal Management includes accounting and related internal controls, budgeting, purchasing and procurement, billing, payroll, expense and disbursement management, financial performance and analysis, grants, contracts, inventory and all other finance-related activities of the Braintree Police Department (the "Department"). Procedures relating to these functions are generally governed by policies established by the Town of Braintree (the "Town") and are, in all cases, required to be in accordance with applicable Massachusetts General Laws.

The Braintree Police Department operates as a governmental unit of the Town of Braintree and as such, its budget is provided for as part of the overall Town of Braintree budget with input from the Chief of Police (the "Chief") and/or his/her designees.

Policy [17.1.1]

It is the policy of the Braintree Police Department to maintain a system of Fiscal Management that is compatible with the accounting, purchasing and other relevant procedures that are in compliance with procedures dictated by the Town of Braintree and laws of the Commonwealth of Massachusetts.

The Fiscal Management Policy herein is intended to establish formal fiscal and internal control procedures which will enable the Braintree Police Department to maintain accountability and transparency, to ensure that disbursements are made for both

expenses and recipients that are designated and approved, and to alert the Department's Administration and Management of issues requiring remedial action. This system shall clearly outline appropriate internal controls relating to the Fiscal Management activities listed within the "General Considerations" section above. Implementation of internal controls shall be based on general and industry-specific best practices, policies and procedures of the Town of Braintree, recommendations by qualified internal personnel and external service providers (i.e. independent auditors) as necessary, and the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") internal control framework. The COSO internal control framework is generally accepted as a best practice by the Government Finance Officers Association ("GFOA") and American Institute of Certified Public Accountants ("AICPA"), and consists of 5 major components of internal control which are supported by 17 underlying principles of internal control.

The Chief of Police is designated by contractual agreement with the Town as the primary person responsible for all Departmental expenditures, disbursements, and collected funds in accordance with the laws and statues of the Commonwealth of Massachusetts and Town by-laws [17.1.1].

All phases of the Fiscal Management of the Braintree Police Department shall be in compliance with the procedures outlined in this policy.

Finance
Personnel

The Chief of Police, having the ultimate authority and final responsibility for the Department's Fiscal Management, may designate one or more persons within the Department to perform these duties under his/her direction.

Financial Officer/Supervisor or Equivalent – The Chief of Police may designate a sworn member of the Department to oversee fiscal operations and financial personnel on a part-time basis. In the event the Chief does designate a Financial Officer/Supervisor, he/she shall report directly to the Chief with respect to fiscal management and will be in the Finance & Administration Manager's direct chain of command.

Finance & Administration Manager ("F&A Manager") – All activities relating to the day to day fiscal management of the Department shall be the responsibility of the Department's Finance & Administration Manager (the "F&A Manager"), resulting from the delegation of these duties by the Chief of Police. Such duties may include, but are not limited to, budget preparation and monitoring,

payroll processing, supervision and control of Departmental expenditures, contract administration, implementation of internal controls, billing, financial reporting and performance analysis, and grant administration (as deemed necessary and/or appropriate). The F&A Manager shall report directly to the Chief of Police or his/her designee, but work closely with Command Staff as necessary. The Department shall ensure that the designated F&A Manager possesses the necessary skills and competencies to execute his/her job function and will provide for the ongoing training and compliance of this employee as deemed necessary and appropriate. The F&A Manager shall have the ability, with permission of the Chief of Police, to delegate certain responsibilities of Fiscal Management to additional civilian Department personnel.

Administrative Assistant – The Administrative Assistant to the Chief of Police will participate in Fiscal Management activities under the direction of the Chief of Police, Financial Officer/Supervisor (if applicable), and the F&A Manager.

Other Civilian Personnel – Under direct supervision of the F&A Manager, other civilian personnel (including, but not limited to administrative Records Clerks, part-time employees and interns) shall be permitted to assist the F&A Manager with Fiscal Management activities as deemed necessary and appropriate.

Budget
Preparation
[17.2.1]
[17.2.2]

The F&A Manager shall be responsible for preparing the Department’s annual operating and capital budgets (collectively, “the budgets”) [17.2.1]. The F&A Manager will prepare the budgets within the guidelines set forth by the Town’s Director of Municipal Finance or his/her designee based in part on written budget requests and recommendations submitted by the designated persons in charge of major Bureaus, Divisions or operating units, including the Deputy Chiefs of Administration and Operations [17.2.2]. The written budget requests and recommendations from the aforementioned personnel shall be received by the F&A Manager no later than January 15 and August 15 of each year for the operating and capital budgets, respectively, so that the Department may comply with the Town’s budget submission deadlines. The above deadlines may be altered as necessary based on the Town’s submission deadlines.

Based on the above recommendations as well as comprehensive reviews of the Department’s past, present and future budgetary needs, the F&A Manager will prepare and submit a draft budget to the Chief of Police and Financial Officer/Supervisor (if applicable). The draft budget shall be discussed amongst the Chief of Police,

Deputy Chiefs, Financial Officer/Supervisor (if applicable) and F&A Manager, adjusted as deemed necessary and appropriate, and submitted to the Town's Director of Municipal Finance or his/her designee for review [17.2.1]. The Chief of Police has final authority to add to, delete from, or accept the Department's budget prior to submission to the Town. The final budgets submitted by the Chief of Police and F&A Manager will be subject to review and approval of the Town's Administration as well as the Town Council.

Accounting
[17.2.1]
[17.4.1 a-d]

To the extent that the F&A Manager has access to the Town's accounting system, he/she shall be responsible for maintaining accurate, up-to-date records of the Department's budget and financial operations and position through use of the Town's accounting system [17.2.1]. This will provide the Department with the ability to show initial budget appropriations for each account or program [17.4.1 a], current balances in all accounts and programs in real-time on a daily basis [17.4.1 b], expenditures and encumbrances as they occur [17.4.1 c], and unencumbered balances [17.4.1 d].

Access to the Town's accounting system shall generally be restricted to the Financial Officer/Supervisor (if applicable) and F&A Manager only, and his/her access level will be determined by the Town's Director of Municipal Finance and Town Accountant. If the F&A Manager determines that additional personnel should be provided with access to the Town's accounting system, such request shall be approved by the Chief of Police and then by the Town's Director of Municipal Finance and Town Accountant.

The Chief of Police, Financial Officer/Supervisor and F&A Manager shall review the annual operating budget on a monthly basis to ensure there are sufficient funds for all personnel positions within and all future expenses to be paid by the Department. Any discrepancies or issues, whether relating to procedure or to finances, shall be reported to the Chief of Police immediately.

Line item and/or program transfer requests and supplemental appropriation requests shall be made in accordance with Massachusetts General Laws and Town by-laws.

Cash Handling
& Management
[17.4.2 a-e]

There shall be no appropriation or allocation of cash to any Departmental Bureau, Division, operating unit, or person within the Braintree Police Department with the exception of the Drug Control Unit ("DCU") in accordance with all Federal, State and local laws as well as established Departmental policy as outlined in the Department's "**Confidential Informants**" policy. The Department

will not maintain any petty cash or other “cash-on-hand” accounts [17.4.2].

It is the policy of the Braintree Police Department that no cash will be accepted for any reason, with the exception of the following [17.4.2 e]:

- Charity initiatives such as the “Pink Patch Project” in which the Town volunteers to hold such cash in its bank accounts for record-keeping purposes;
- Cash posted as bail for persons held in custody, which will be held for safekeeping until the bail commissioner takes custody of it;
- Cash held on behalf of persons in custody for safekeeping until their release (see “***Detainee Processing***” policy);
- Cash seized as proceeds from the sale of illegal drugs or other crimes in accordance with applicable Federal, State and local laws. Such cash shall be handled in the following manner:
 - Handled, documented and entered into Property & Evidence as prescribed in the “***Property & Evidence Control***” policy;
 - Only designated Evidence Officers shall handle seized cash once it has been entered into Evidence;
 - Designated Evidence Officers shall be the only Department personnel authorized to transport seized cash (accompanied by at least one other Department employee) to the Town’s banking institution for deposit into the Town’s general bank account using deposit slips coded to the Braintree Police Department as provided by the Town Treasurer’s Office;
 - Once the deposit of seized cash is made, all deposit slips and receipt copies with defendant name, incident number, property number and depositing Officer’s initials shall be submitted to the F&A Manager or Financial Officer/Supervisor (if applicable) and an entry shall be made in the Department’s Records Management System and evidence tracking software (if different) [17.4.2 b];
 - Upon receipt of appropriate deposit documentation, the F&A Manager shall prepare a “Treasury Turnover” sheet per the Town’s policies and procedures and attach the supporting documentation;
 - The completed “Treasury Turnover” sheet shall be signed by the Chief of Police or his/her designee (i.e.

Deputy Chiefs of Administration and Operations or Financial Officer/Supervisor (if applicable), as allowed by the Town Treasurer);

- The original signed “Treasury Turnover” sheet and supporting documentation shall be submitted to the Town Treasurer’s Office for processing, at which time the deposit will be confirmed by Treasury staff and an accounting entry made to reflect the deposit;
- The F&A Manager will retain a copy of the “Treasury Turnover” sheet and supporting documentation until the original, signed by the Town Treasurer or his/her designee, is returned to the Department at which time the copy may be destroyed or attached to the originals. The returned original shall be retained by the F&A Manager for a period of time not less than five years. Massachusetts Record Retention laws allow destruction of these records without permission at such time the records serve no administrative purpose; however such records may be required several years after deposit due to court proceedings and civil forfeiture. The Town Treasurer’s office and Accounting Department also maintain copies of these records.

For all other services rendered by the Department for which fees are to be collected, such fees must be paid by personal check, cashier’s check or money order. Such services include, but are not limited to the following: fingerprinting, photocopies, FID/LTC permits, hackney licenses, solicitor permits, outside details, Junior Police Academy fees, false alarm fees and Freedom of Information Act (“FOIA”) requests (as applicable under Massachusetts General Laws).

- A Records Clerk, designated Licensing Officer or Traffic Officer, or Administrative Assistant to the Chief may collect fees for fingerprinting, photocopies, FID/LTC permits, solicitor permits, hackney licenses, or FOIA requests.
 - The employee collecting such fees shall provide a written receipt to the paying party and retain one copy with the following information listed: Name, Address, Phone Number, Check Number, Date and Amount Paid, and Reason for Payment. The receipt shall be initialed or signed by the employee collecting the fee **[17.4.2 b]**;
 - On a weekly basis, the designated Records Clerk shall perform a reconciliation of checks received to receipts

issued and retain with his/her records for a period of two years. Massachusetts Record Retention laws require this documentation to be retained until the completion of a satisfactory audit and as such, a retention period of two years is deemed appropriate;

- On a weekly basis, the designated Records Clerk shall prepare a “Treasury Turnover” sheet listing receipts for false alarm fees and the other fees collected with the appropriate account names and numbers and submit to the Chief of Police or his/her designee for signature.
- The Administrative Assistant to the Chief of Police may collect payments for outside details.
 - The Administrative Assistant shall, on a weekly basis, prepare a “Treasury Turnover” sheet listing all checks received for outside details with the appropriate account names and numbers and submit to the Chief of Police or his/her designee for signature. It is the Administrative Assistant’s responsibility to update the Department’s outside detail tracking software (“XtraDuty”) for payments made on accounts [17.4.2 b].

The person responsible for invoicing and collecting payments for false alarm fees and outside details shall submit a listing of delinquent accounts (i.e. individuals or companies with overdue accounts) to the F&A Manager and Deputy Chief of Administration quarterly, beginning with the end of April.

After reviewing and signing submitted “Treasury Turnover” sheets, the Chief of Police or his/her designee will submit the sheets to the F&A Manager for review and submission of originals to the Town Treasurer’s Office, where deposits and associated accounting entries will be made. The F&A Manager will retain a copy of the sheet until the original, signed by the Town Treasurer, is returned to the Department at which time the copy may be destroyed or attached to the original. The returned original shall be retained by the F&A Manager for a reasonable period of time, but not for fewer than five years. Massachusetts Record Retention laws allow destruction of these records to be destroyed without permission at such time the records serve no administrative purpose; however such records may be required several years after deposit due to court proceedings and civil forfeiture. It is noted that the Town Treasurer’s office and Accounting Department also retain copies of these records.

All other programs or services for which fees are to be collected, such as registration fees for community programs, shall be discussed with the F&A Manager and Financial Officer/Supervisor (if applicable) prior to commencement. It shall be the responsibility of the employee coordinating the program to document all fees collected and submit the collected fees and supporting documentation to the F&A Manager within 30 days of receipt. Upon receipt by the F&A Manager, he/she will prepare the appropriate "Treasury Turnover" sheet for authorized signature and submit it to the Town Treasurer in accordance with the policies set forth above.

Federal and state monies received via wire transfer will be allocated to the appropriate general ledger account by the Town Treasurer's Office under the F&A Manager's or Financial Officer/Supervisor's (if applicable) direction, and unless considered to be a reimbursement, expended in accordance with all applicable laws and restrictions associated with the receipt. Revenues other than forfeiture income and reimbursements shall be allocated to the Town's general fund [17.4.2 e].

No employee may sign a Treasury Turnover for a bank deposit which he or she physically and personally made.

All general ledger accounts assigned to the Department can be readily inspected in the Town's accounting system on an on-demand basis [17.4.2 a]. The Department does not maintain any of its own bank accounts and the responsibility for reporting and maintaining custody of the Town's cash remains with the Town Treasurer's Office.

Procurement &
Purchasing
[17.4.2 c-e]

Purchase Requests

Any Department employee wishing to directly purchase, lease or rent equipment for use by the Department (excluding uniform allowances) which exceed \$500 in value must make a request via e-mail to the appropriate supervisor (i.e. Lieutenant in Charge of the Firearms Unit, Deputy Chief or Financial Officer/Supervisor, if applicable) with the following information:

1. Equipment or services requested;
2. Reason and justification for the request; and
3. Costs, including a scanned copy of a quote or other supporting documentation.

The receiving supervisor will then take the appropriate steps to ensure the request is further approved if necessary, and then

request authorization from the F&A Manager or Financial Officer/Supervisor (if applicable) to ensure adequate funding is available [17.4.2 c, d]. Requests for services or equipment valued at less than \$500 may be made verbally. If approved by the appropriate party in the chain of command *and* the F&A Manager and/or Financial Officer/Supervisor (if applicable), the F&A Manager will determine if escalated State Procurement Laws apply and proceed accordingly. E-mail requisition requests relating to contracts and requests in excess of \$10,000 shall be retained by the F&A Manager in accordance with contract retention laws. All other requests shall be retained for a period of one year or until completion of a satisfactory audit, in accordance with Massachusetts Records Retention laws.

At no time shall any employee enter into a contract or establish a liability with any vendor on behalf of the Department without prior, proper authorization. Non-recurring agreements with a total value of less than \$10,000 may be signed by the Chief of Police or his/her designee. Reimbursement grants such as the State 911 Support & Incentive Grant may be signed by designated Department personnel if explicitly authorized by the Town Solicitor or Mayor using the Commonwealth's "Authorized Signatory" form.

Training Fees

Any Department employee wishing to attend training for which the Department will pay directly must complete a **Training Request Form** in accordance with the Department's "**Training & Career Development**" policy. A copy of the approved request form should be submitted with the invoice for training [17.4.2 c, d].

Purchasing Guidelines

Purchases of \$10,000 or more (up to \$50,000) require three written quotes from a minimum of three vendors unless provided by an approved state bid contractor/vendor or consortium bid, followed by a signed purchase order and signed contract in accordance with State procurement laws and Town of Braintree by-laws and policies. In such cases, the F&A Manager will prepare the required purchase order and contract, the latter of which is to be signed by the Chief of Police and submitted to the Mayor's Office for approval after the requesting employee has obtained the required written quotes. No goods or services can be received until the approved purchase order and contract are received from the Mayor's Office or Accounting [17.4.2 c, d].

Purchases of less than \$10,000 require “sound business practices” in accordance with M.G.L. c. 30 §B/2 which may include, but are not limited to, written quotes, documented verbal quotes and use of approved state bid contractors/vendors [17.4.2 c, d].

Purchases of more than \$50,000 shall be discussed directly with the Chief of Police and F&A Manager and/or Financial Officer/Supervisor to ensure that the provisions of M.G.L. c.149 are adhered to.

Purchase orders for approved purchases under \$10,000 may be issued and approved by the F&A Manager and/or Financial Officer/Supervisor, if applicable. Purchase orders for approved purchases in excess of \$10,000 shall be prepared by the F&A Manager, but may only be signed by the Chief of Police and/or Financial Officer/Supervisor as well as the Town Accountant and accompanied by a contract, unless a circumstantial exception exists.

In accordance with Massachusetts Records Retention laws, purchase orders must be retained until the completion of a satisfactory audit. As the Town of Braintree is audited annually, the F&A Manager shall retain purchase orders for a period of two years from issuance as it is assumed that a satisfactory audit will have been completed in that time. Purchase orders for small expenditures that are merely administrative in nature (i.e. required by a training vendor in order for an employee to register for training) need not be retained beyond the end of the related fiscal year. Purchase orders associated with contracts shall be retained in the same manner as the contracts with which they are associated. It is noted that the Town’s Accounting Department retains copies of purchase orders relating to contracts.

Reimbursement Requests

Any Department employee seeking reimbursement for out-of-pocket expenses *not* related to travel, such as uniform allowance expenses, must complete the Department’s “**Request for Reimbursement of General Expenses**” form (attached to this policy and also located in the “Forms” section of the Police intranet) and submit the completed original and all supporting documentation to the F&A Manager within 30 days. The form may be approved by a supervisor, F&A Manager or the Financial Officer/Supervisor (if applicable) [17.4.2 c, d, e]. Reimbursement requests submitted without the required form or supporting documentation will be denied. Reimbursement requests must be for legitimate expenses

with a business purpose that are in compliance with all applicable Federal, State and local laws as well as Department policy and collective bargaining agreements.

Travel Reimbursement Requests

Any Department employee seeking reimbursement for travel expenses must complete the Department's "**Request for Reimbursement of Travel Expenses**" form (attached to this policy and also located in the "Forms" section of the Police intranet) and submit the completed original and all supporting documentation to the F&A Manager within 30 days of returning to work. The form may be approved by a supervisor, F&A Manager or the Financial Officer/Supervisor (if applicable) [17.4.2 c, d, e]. Reimbursement requests submitted without the required form or supporting documentation will be denied. Reimbursement requests must be for legitimate expenses with a business purpose that are in compliance with all applicable Federal, State and local laws as well as Department policy. Additional guidance relating to reimbursement of travel expenses is as follows:

- Most travel expenses can only be reimbursed after the travel has occurred, such as hotels, airline fees paid at the airport, transportation to/from airports, rental cars (if approved in advance), mileage reimbursement, and per diems. However, if an expense has been incurred prior to travel and actually charged to your credit card (i.e. airfare), you may request reimbursement in advance;
- Employees may submit multiple reimbursement request forms if expenses are incurred both before and after travel;
- Receipts are required by the Town's Accounting Department for all expenses other than mileage reimbursement and per diems, if allowable;
 - Mileage Reimbursement
 - Mileage reimbursement shall only be allowed for use of a personally owned vehicle to travel on Department business (i.e. training) for multiple days and nights during which the employee will not be returning home each day and was not provided with the opportunity to use a Department vehicle for such travel;
 - Mileage to be reimbursed is calculated as total distance from the Police Department to the training site plus the total distance from the training site to the Police Department. In accordance with the Internal Revenue Code,

- the distance between an employee's home and work location is not reimbursable;
- Mileage is reimbursed at current rates as dictated by the Internal Revenue Service;
 - Local travel for which you are authorized to use a Department vehicle shall not qualify for mileage reimbursement, even if a personally owned vehicle is used.
- Per Diem
 - In lieu of reimbursement for individual meals and incidentals, the Department shall provide eligible traveling employees with a per diem based on prevailing Federal guidelines. The per diem rates can be found on the following website: <https://www.gsa.gov/travel/plan-book/per-diem-rates>;
 - Per diems are based on the location of travel and in general, are calculated as half of the given per diem for travel days and the full per diem for non-travel days. If meals are provided for any portion of travel, the amount attributable to those meals must be deducted from the per diem.

Uniform Allowances

On July 1 of each year, each eligible employee will be allocated a uniform allowance based on his/her applicable collective bargaining agreement, also outlined in the "**Uniforms**" policy. Eligible purchases made at vendors with which the Department has an account may be billed directly to the Department. Eligible purchases made out-of-pocket may be submitted for reimbursement using the "**Request for Reimbursement of General Expenses**" form in accordance with the policies set forth above. Remaining unused uniform allowances at the end of the fiscal year (June 30) cannot be rolled over to the following fiscal year and will be forfeited unless special circumstances exist.

If at any time a bill is received for an employee's uniform allowance and the total exceeds that employee's remaining balance, the employee will be given the choice to either pay the bill directly and request reimbursement for their remaining balance, or provide the Department with a check for the overspend and have the Department pay the bill directly. Reimbursement for overspend must be received by the F&A Manager within 15 days.

If an employee submits a reimbursement request in excess of their remaining uniform allowance, the reimbursement amount will not exceed the remaining balance.

The F&A Manager will e-mail uniform allowance balance updates no less frequently than on a biweekly basis.

Procedure

The F&A Manager or his/her designee will be responsible for processing all of the Department's bills and financial obligations in accordance with the Town's policies and procedures. Each week that payables are processed, the F&A Manager or his/her designee will prepare a "Schedule of Bills Payable" directly from the Town's accounting system to be signed by the Chief of Police or his/her designee (Deputy Chiefs of Administration and Operations, or other short-term designee if necessary), as well as any separately signed "vouchered" bills or invoices. If applicable, the Financial Officer/Supervisor will review the schedule prior to submission. The signed original "Schedule of Bills Payable" and signed "vouchers" and all original bills and invoices will be sent to the Town's Accounting Department for quality control and processing. The F&A Manager will retain copies of all signed "Schedules of Bills Payable," "vouchers" and bills/invoices for a reasonable period of time, but not less than two years. In accordance with Massachusetts Records Retention laws, invoices must be retained until the completion of a satisfactory audit. As the Town of Braintree is audited annually, the F&A Manager shall retain invoices, vouchers and signed "Schedules of Bills Payable" for a period of two years as it is assumed that a satisfactory audit will have been completed in that time. Invoices associated with contracts shall be retained in the same manner as the contracts with which they are associated. It is noted that the Town's Accounting Department retains copies of signed "Schedules of Bills Payable," vouchers, invoices, and invoices related to contracts. **[17.4.2 c, d, e]**

Payroll
[17.4.2 c-e]

The F&A Manager shall be responsible for the accurate and timely submission of payroll to the Town Accounting Department and Treasurer's Office.

Outside Details

Per M.G.L. c.44 § 53C, all payments for paid outside details must be channeled through the Town Treasurer's Office. No employee may accept compensation directly from such private entities for paid

outside details, and employees assigned to paid outside details are bound by the Department's policies and procedures. Department personnel should submit a completed and approved "Record of Outside Detail" slip to the Administrative Assistant via the lobby drop box within 48 hours to ensure timely payment and accurate reporting of detail hours. Outside details will be paid in accordance with collective bargaining agreements.

The Administrative Assistant or his/her designee shall enter all requests for detail pay into the Department's detail-tracking software ("XtraDuty") on a biweekly basis and submit the completed report to the F&A Manager. The Administrative Assistant is also responsible for invoicing all vendors for which outside details are being paid on a biweekly basis, following up with delinquent accounts, and updating account balances accordingly.

Overtime

All Departmental overtime shall be tracked and monitored using the Department's "OnDuty" software. All eligible employees are required to submit their own overtime requests in OnDuty within 48 hours of incurring the overtime in order to ensure timely payment, with the exception of overtime entered by supervisors on behalf of other Officers (i.e. rosters). All employees should review, approve and submit their timecards in OnDuty prior to 2200 hrs. each Sunday to ensure that their time reporting is accurate for the week. Overtime will be paid in accordance with collective bargaining agreements.

Supervisors shall be the only employees allowed to approve overtime in OnDuty. Administrative access to the OnDuty software platform shall be restricted to the Chief of Police, Deputy Chiefs of Administration and Operations, the Financial Officer/Supervisor (if applicable), the F&A Manager, the Administrative Assistant, and IT staff unless expressly authorized by the Deputy Chief of Administration and Financial Officer/Supervisor (if applicable). Access levels will be determined based on assignment and necessity.

Per Diem Employees

All per diem employees such as part-time hourly staff or interns are responsible for submitting their hours worked at the end of each day using the Department's OnDuty system. Watch Commanders are responsible for entering Matron time in OnDuty, and the Administrative Assistant is responsible for entering Traffic

Supervisor modifications in OnDuty on a weekly basis, at a minimum.

Process

The F&A Manager will make available to the Administrative Assistant or his/her designee the OnDuty reports required to process overtime pay as needed. The Administrative Assistant or his/her designee shall enter the overtime recorded in OnDuty into the XtraDuty system and submit the overtime payroll report to the F&A manager on a biweekly basis, subject to adjustments and corrections.

The F&A Manager or his/her designee shall be responsible for entering outside detail pay and overtime pay sourced from XtraDuty reports into the Town's accounting system and reconciling all differences prior to submission. The F&A Manager shall, prior to finalizing payroll, submit payroll reconciliations to the Financial Officer/Supervisor (if applicable) for approval before executing the "Payroll Sign-Off Report" in the Town's accounting system. The F&A Manager shall then provide the applicable "Payroll Sign-Off Report" derived directly from the Town's accounting system to the Chief of Police or his/her designee (Deputy Chiefs of Administration and Operations, or other short-term designee if necessary) for authorization and signature. The signed original "Payroll Sign-Off Report" will be retained by the F&A Manager and copies sent to the Town's Accounting Department and Treasurer's Office for quality control and subsequent payment. The F&A Manager will retain all signed payrolls, supporting reconciliations, internal schedules and detail slips (if applicable) for a reasonable period of time, but not less than three years [17.4.2 c, d, e]. It is noted that the Town Treasurer's office retains payroll records (other than detail slips) indefinitely.

Seized Monies
& Forfeiture
Funds

Custody of all seized monies and forfeiture funds shall remain with the Town Treasurer and Town of Braintree as a whole. Seized monies and forfeiture funds shall be accounted for using the Town's accounting system in three separate general ledger accounts: Cash Seized as Evidence, Federal LE Fund, and State LE Fund. No Police Department employees shall have the access or ability to make journal entries to these accounts, as this will be the responsibility of the Town Accountant.

Cash Seized As Evidence

Cash seized as evidence will be handled in accordance with the policies set forth above and within the “**Property & Evidence Control**” policy. These funds shall be accounted for in a separate general ledger account and considered frozen until a court order is issued and received by the Department.

Forfeiture & Cash Return Requests

Forfeiture requests received from other entities such as District Attorneys’ offices or requests for the return of funds to an individual will be thoroughly documented by both the F&A Manager (and/or Financial Officer/Supervisor, if applicable) and the designated Evidence Officers. Upon receipt, a designated Evidence Officer shall research the related incident and ensure that the funds were deposited into the Town’s bank account per the Department’s Records Management System and make an entry indicating receipt of the forfeiture letter, including attaching a copy of the forfeiture letter to the related RMS incident. The Evidence Officer shall then return the original forfeiture request and “Property Detail” report for the applicable seized cash to the F&A Manager, who will then verify through the Department’s and Town’s records that the seized cash was in fact deposited. If the seized cash is confirmed as deposited, the F&A Manager will prepare a written and signed request including the forfeiture letter, court order, applicable signed “Treasury Turnover” sheet(s) and bank deposit slips, if applicable, and Property Detail report and submit it to the Financial Officer/Supervisor (if applicable) for approval. The F&A Manager’s written request will also detail the dollar amount to be transferred from the “Cash Seized as Evidence” account to the “State LE Account” or “Federal LE Account,” if applicable, to be completed by the Town Accountant. The F&A Manager will prepare a “voucher” for the payment to the applicable external agency or individual which shall be signed by the Chief of Police, Deputy Chief of Administration or Deputy Chief of Operations and submitted with weekly bills payable. The Town Accountant shall not accept any voucher which does not include supporting documentation that the applicable funds are in the Town’s custody. This documentation shall be retained for a reasonable period of time not less than three years. Massachusetts Records Retention law requires such documentation to be retained until the completion of a satisfactory audit.

State LE Fund

All cash allocated to the State LE Fund general ledger account shall remain in the custody of the Town Treasurer. State LE Funds may be expended at the discretion of the Chief of Police in accordance with applicable Federal, State and local laws, specifically M.G.L. c.94C § 47. All expenditures using the State LE Fund are processed in the same manner as all other operating expenses and as such, ultimately require approval by the Chief of Police or his/her designee and Town Accountant.

Federal LE Fund

All cash allocated to the Federal LE Fund general ledger account shall remain in the custody of the Town Treasurer. Federal LE Funds may be expended at the discretion of the Chief of Police in accordance with applicable Federal, State and local laws and may be used to supplement but not supplant the operating and capital budgets. Examples of permissible Federal LE Fund uses include one-time purchases not funded by the operating or capital budgets, supplemental training, and overtime associated with supplemental training. All expenditures relating to the Federal LE Fund are subject to policies, procedures and controls under the “Federal Equitable Sharing Agreement” regarding permissible and impermissible uses. All expenditures using the Federal LE Fund are processed in the same manner as all other operating expenses and as such, ultimately require approval by the Chief of Police or his/her designee and Town Accountant. The Department shall, on an annual basis, provide the Federal government with a detailed accounting of account activity and comply with any and all reporting requirements under the “Federal Equitable Sharing Agreement.”

Auditing &
Monitoring
[17.4.3]

The F&A Manager and Financial Officer/Supervisor (if applicable) shall be responsible for monitoring the Department’s financial activity throughout the fiscal year, and serving as a liaison between the Department and Town Finance Personnel as well as internal and external auditors.

The F&A Manager shall give immediate attention to any deviation from Department or Town policy or pertinent law, and upon discovering any activity contrary to policy or law submit a written report to the Chief of Police. All other pertinent information relating to the Department’s Fiscal Management shall be communicated by the F&A Manager to the Chief of Police and Financial Officer/Supervisor in a timely manner, and vice-versa.

The Department shall be subject to and comply with the Town's annual independent audit, conducted in accordance with M.G.L. c. 44/40 [17.4.3].

Inventory
Maintenance
[17.5.1]
[17.5.3]

Department personnel or Bureau, Divisional, or operating unit supervisors to which property is issued or reissued is responsible for maintaining stored and in-use property in a state of operational readiness, including the care, cleaning and inspections of such equipment. An annual inspection of equipment will be made by the supervisor or their designee of the following: [17.5.1]

- Firearms
- ECW Taser
- Motorcycles
- Radios
- Bicycles



BRAINTREE POLICE DEPARTMENT



REQUEST FOR REIMBURSEMENT OF GENERAL EXPENSES

SUBMIT COMPLETED COPY TO FINANCE

Officer Name: _____ Request Date: ___ / ___ / ___

Officer Signature*: _____

Example Expense Types

- Parking
- Uniform Allowance
- Department Purchase
- Training
- Food/Beverage
- Other

Example Reasons

- Court, Incident # __ - ____
- Uniform pants, shirts, etc.
- Postage, approved equipment
- Reimbursement for class tuition
- Food purchase for Training Center

Note: Reimbursement requests relating to travel should be made using the Department's Travel Reimbursement Request form.

Expense Type	Reason	Date	Vendor	Receipt Attached? (required)	Total Amount (excluding tax)
				<input type="checkbox"/> Yes <input type="checkbox"/> No	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	

Total Reimbursement Request \$ _____

*By signing this form, you certify that this is a true and accurate record of out-of-pocket expenses and is in compliance with all Department policies and applicable local, State and Federal laws.

FOR ADMINISTRATION USE ONLY:

Invoice #: _____ Date: _____

Total Amount Approved: _____

Approval: _____



BRAINTREE POLICE DEPARTMENT



REQUEST FOR REIMBURSEMENT OF TRAVEL EXPENSES

SUBMIT COMPLETED COPY TO FINANCE

Officer Name: _____

Request Date: ___ / ___ / ___

Officer Signature*: _____

Reason for Travel:

- Training / Conference Name: _____
- Investigation Incident #: _____
- Other Reason: _____

Travel Date(s): From: ___ / ___ / ___ To: ___ / ___ / ___

Location and Address: _____

Expense Type	Receipt Attached? (required)	Total Amount
<input type="checkbox"/> Hotel/Lodging (may only be reimbursed <i>after</i> travel)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Airfare	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Baggage & Other Fees	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Transportation (i.e. Taxi)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Rental Car	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Training/Conference Fees	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Mileage = _____ x \$0.545 <small>(number of miles)</small> Starting Address: _____		
<input type="checkbox"/> Per Diem (refer to https://www.gsa.gov/travel/plan-book/per-diem-rates)		
<input type="checkbox"/> Other (specify) _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Other (specify) _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Other (specify) _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Total Reimbursement Request \$ _____

*By signing this form, you certify that this is a true and accurate record of out-of-pocket expenses and is in compliance with all Department policies and applicable local, State and Federal laws.

FOR ADMINISTRATION USE ONLY:

Invoice #: _____ Date: _____

Total Amount Approved: _____

Approval: _____