

COVINGTON POLICE DEPARTMENT STANDARD OPERATING PROCEDURE

Subject: RECEIPT OF FUNDS / PAYMENT OF FINES

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I. Purpose

To provide procedures for the proper management of money received from the payment of fines and for petty cash disbursement.

II. Authority and Responsibility

The Support Services Division is responsible for the receipt of fines and forfeitures for offenses adjudicated by the City Municipal Court and for monies received from reports. Persons authorized to receive payment of fines are limited to Support Services Personnel.

III. Procedures for Fines/Forfeitures

- A. Payment of fines may be made at the Covington Police Department prior to a court appearance or with the CSR immediately after court. A receipt shall be properly completed with person's name, amount received, citation number, court date and officer. If a docket number is known, it should be recorded on the receipt. The white copy of the receipt will be given to the person tendering payment.
- B. The on-duty CSR is responsible for accounting for the funds received through payment of fines by following the procedures outlined in SOP A096A, Cash Drawer Reconciliation. [A096A - Cash Drawer Reconciliation.doc](#)
- C. All monies received for the payment of fines will be kept in the locked drawer in the CSR's office. The key to the drawer will be passed along to the oncoming CSR.
- D. The city conducts an annual audit of all the city's fiscal activities inclusive of the funds obtained through fines.

IV. Procedures for Petty Cash Disbursement

- A. The maintenance of the petty cash fund is a responsibility of the Support Services Division. The administrative assistant responsible for the fund will maintain a checking account and a cash fund that makes up the total amount of the petty cash fund.

- B. Disbursements for purchases approved by the Captain or Lieutenant of Support Services are made by cash or check from this account.
- C. Disbursements up to \$100.00 cash may be given for certain purchases, excluding food receipts associated with travel. A petty cash receipt must be completed by the employee and signed by the captain of Support Services. Petty cash receipts will be taken to city purchasing agent for reimbursement, and then deposited in a checking account especially for petty cash.

V. Procedures for Special Accounts

Accounts maintained by the Covington Police Department for special purposes shall meet the following procedures for the receipt, maintenance, and disbursement of money from these accounts. Accounts that should be maintained accordingly are seized funds, "Police Who Care", and other accounts that may be created or maintained. The Chief of Police will designate the person(s) authorized to maintain and receive or disburse these funds. All departmental accounts shall require at least two signatures.

- A. All accounts will be maintained by some form of ledger sheet or checkbook that shows initial balance, credits, debits, and current balance. This information may be recorded in different manners by either manual or electronic means. The Chief of Police must approve software used to track money.
- B. Documentation should accompany all accounts such as receipts for purchases or deposits. Memos to the file regarding special transactions should be made to document any unusual circumstances that may arise. Notations of deposits should be made when certain accounts receive donations. The Chief of Police shall be notified of all donations made to special projects.
- C. Authorization for the disbursement or receipt of funds from these accounts lies ultimately with the Chief of Police. The Chief may however authorize command staff the authority to expend money on reoccurring expenses. All purchases totaling \$1000.00 or greater must have the approval of the Chief of Police.
- D. Accounts activities should be made at least quarterly to the Chief of Police or at special request by the Chief of Police. The City of Covington auditors will audit all accounts annually and their status will be included in the final audit.

This SOP supersedes any SOP previously issued.

BY ORDER OF THE CHIEF OF POLICE:

Stacey L. Cotton
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Chief of Police