

POLICE DEPARTMENT HANOVER PARK, ILLINOIS



DIRECTIVE: 514-S

REFERENCE STANDARDS: 17.4.2

SUBJECT: Cash Fund Handling

PURPOSE: To provide procedures for the accounting of cash funds received, maintained, and dispersed by employees of the police department.

I. DOCUMENTATION OF CASH FUNDS

- A. A written record of all cash funds and bank checks received as well as cash funds dispersed shall be maintained for each of the cash funds listed below:
 - 1. Police Record Reproduction
 - 2. Kennel Fees
 - 3. Social Service Emergency Fund
 - 4. Cash Bail Bonds
 - 5. Official Advanced Funds (Dir 485-I, Appendix B)
 - 6. Impounded Vehicle Fees
 - 7. Police Department Petty Cash Fund
 - 8. Investigations Division Petty Cash Fund
- B. A balance sheet, ledger, or other system for each fund shall contain, at a minimum: (17.4.2a)
 - 1. Identification of initial balance (if expenditure account) (17.4.2a)
 - 2. Receipts or documentation for cash or checks received (17.4.2a) (17.4.2b)
 - 3. Records or documentation for cash expenditures (17.4.2a) (17.4.2d)
 - 4. Balance on hand (17.4.2a)
 - 5. Employee handling transaction
- C. Authorization for petty cash disbursements shall be in compliance with the Village of Hanover Park Purchasing Policy. (17.4.2c)
- D. A written receipt shall be issued to any person submitting cash to the police department.
- E. The forms used to document receipts and dispersals shall be approved by the Deputy Chief of Support Services.
- F. Any discrepancy discovered related to any cash fund will be immediately reported to the on-duty supervisor in writing. The on-duty supervisor will take appropriate action to

secure the cash fund and report the discrepancy to the Deputy Chief of Support Services immediately.

- G. Cash for each fund will be disbursed and/or accepted by personnel as follows (17.4.2e):
1. Police Record Reproduction
 - a. Disbursed by Records Clerks
 - b. Accepted by Records Clerks
 2. Kennel Fees
 - a. Disbursed by Records Clerks
 - b. Accepted by Records Clerks
 3. Social Service Emergency Fund
 - a. Disbursed by Social Services Coordinator
 - b. Accepted by Social Services Coordinator
 4. Cash Bail Bonds
 - a. Disbursed by Records Clerks
 - b. Accepted by Records Clerks from Officers
 5. Official Advanced Funds
 - a. Disbursed by Deputy Chief of Support Services
 - b. Accepted by Deputy Chief of Support Services
 6. Impounded Vehicle Fee
 - a. Disbursed by Records Clerks
 - b. Accepted by Records Clerks
 7. Police Department Petty Cash Fund
 - a. Disbursed by Administrative Secretary
 - b. Accepted by Administrative Secretary
 8. Investigations Division Petty Cash Fund
 - a. Disbursed by Investigations Supervisor
 - b. Accepted by Investigations Supervisor

II. PHYSICAL SECURITY

- A. Each cash fund described in this section shall be stored in a secure lockable safe or receptacle. Access to these funds is strictly limited to those personnel who are authorized by the Deputy Chief of Support Services.

III. TRANSFER OF CASH FUNDS RECEIVED

- A. All cash fund receipts transferred to the Hanover Park Village Clerk's Office or County Circuit Clerk of Court Office shall be documented on the appropriate Cash Fund Receipt Log, including:
1. Amount of funds transferred.
 2. Date of transfer
 3. To which office the funds were transferred
 4. Employee transferring funds

IV. AUDITS

- A. A documented quarterly audit of all cash funds will be conducted by the Sergeant of Support Services and provided to the Deputy Chief of Support Services. (17.4.2f)

HANOVER PARK POLICE DEPARTMENT

RECORDS DIVISION

IMPOUNDED VEHICLE ADMINISTRATIVE PENALTY RECEIPT LOG

[illegible]

HANOVER PARK POLICE DEPARTMENT

RECORDS DIVISION

KENNEL FEE RECEIPT LOG

[illegible]

HANOVER PARK POLICE DEPARTMENT

RECORDS DIVISION

RECORD REPRODUCTION FEE RECEIPT LOG

[illegible]

WATER PARK POLICE DEPARTMENT

RECORDS DIVISION

CASH BAIL BOND RECEIPT LOG

[illegible]

HANOVER PARK POLICE DEPARTMENT

ADMINISTRATION PETTY CASH DISPURSA L LOG

[illegible]

HANOVER PARK POLICE DEPARTMENT

INVESTIGATIONS PETTY CASH DISPURSA L LOG

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