

POLICE DEPARTMENT HANOVER PARK, ILLINOIS



DIRECTIVE: 138-A

REFERENCE STANDARDS: 17.4.1 17.4.3

SUBJECT: Internal Accounting and Auditing of Expenditures

PURPOSE: The purpose is to establish guidelines for the accounting of equipment and supplies as well as to participate and cooperate with an annual auditing of expenditures.

I. ACCOUNTING

- A. All budget and accounting entries shall comply with the systems defined by the Finance Department.
- B. A complete listing of programs and account numbers are available from the Finance Department. At a minimum, the information supplied will contain the following:
 - 1. The initial appropriation for each account or cost control center, (17.4.1a)
 - 2. Balances at the beginning of the monthly period, (17.4.1b)
 - 3. Expenditures plus encumbrances of the monthly period, and (17.4.1c)
 - 4. The unencumbered balance. (17.4.1d)
- C. The Deputy Chief of Support Services and the Chief of Police receive monthly account reports detailing initial appropriation, expenditure, any funds encumbered, and remaining unencumbered balance.

II. AUDITS

- A. All accounts in the budget system for the Village of Hanover Park are audited annually by an independent certified public accountant firm approved by the Village Board after a bidding process, coordinated through the Village Clerk's office, is completed. The results of such audit are public record. (17.4.3)