
Cash Handling, Security and Management

704.1 PURPOSE AND SCOPE

This policy provides guidelines to ensure department members handle cash appropriately in the performance of their duties.

This policy does not address cash-handling issues specific to the Property and Evidence Unit or informants.

704.2 POLICY

It is the policy of the Oakland Police Department to properly handle and document cash transactions and to maintain accurate records of cash transactions in order to protect the integrity of department operations and ensure the public trust.

704.3 CASH FUND

The Fiscal Services Manager is responsible for budgeting and managing the police operations Imprest account, completing the required reports and establishing adequate controls to ensure the integrity of the funds. Individual accounts, account managers and transference of accounts to a new account manager shall be approved by the Chief of Police.

Each authorized account requires the creation and maintenance of an accurate and current transaction ledger and the filing of invoices, receipts, cash transfer forms and expense reports by each account manager. Each account manager shall be responsible for properly securing and reconciling funds associated with his/her account.

704.4 CASH TRANSACTIONS

Each account manager shall document all transactions on the Imprest Control Log (TF-3509) and other appropriate forms. Each person participating in the transaction shall sign or otherwise validate the Imprest Control Log and Fund Review Form (TF-3413), attesting to the accuracy of the entry. Transactions should include the filing of an appropriate receipt or invoice. Transactions that are not documented by a receipt or invoice require other supporting documentation.

The Imprest Control Log, Fund Review Form and supporting documentation shall be submitted to the Fiscal Manager monthly. The transaction log shall reconcile with the cash on hand. Any shortage of funds shall be the responsibility of the account manager.

704.5 AUDITS

The Fiscal Services Manager shall perform unannounced random audits. This audit requires that the Fiscal Services Manager review the Imprest Control Log and Fund Review Form for accuracy. A discrepancy in the audit requires documentation and an immediate reporting of the discrepancy to the Chief of Police.

Transference of fund management to another member should require a separate audit.

704.6 ROUTINE CASH HANDLING

Those who handle cash as part of their duties shall discharge those duties in accordance with the Property and Evidence and Informants policies.

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Members who routinely accept payment for department services shall discharge those duties in accordance with the procedures established for those tasks.

704.7 OTHER CASH HANDLING

Members of the Department who, within the course of their duties, are in possession of cash that is not their property or is outside their defined cash-handling responsibilities shall, as soon as practicable, verify the amount, summon another member to verify their accounting, and process the cash for safekeeping or as evidence or found property, in accordance with the Property and Evidence Policy.

704.8 SPECIAL CIRCUMSTANCES

Under special circumstances, the Chief of Police may authorize funds to members for special operations. Members shall document all transactions on the Imprest Control Log. Each special operation requires the return of the Imprest Control Log, receipts, invoices and remaining funds to the Fiscal Services Manager immediately following the event. The transaction log shall reconcile with the cash on hand. Any shortage of funds shall be the responsibility of the member who received the check.