


Cash Handling, Security and Management

704.1 POLICY HEADER

Original Effective Date:	Revised Date:
September 1, 2021	January 4, 2023
<p>Authorization:</p>  <p>Jason Haberman Chief of Police</p>	

704.2 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 Investigative Services Unit and Informants policies.

704.3 POLICY

It is the policy of the Mt. Lebanon 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.

The Mt. Lebanon Police Department's tracking documentation, budget projections and adjustments of department funds shall comply with the standards set by the Municipality Finance Department.

704.4 PETTY CASH FUNDS

The Chief of Police shall designate a person as the fund manager responsible for maintaining and managing petty cash funds.

Each petty cash fund 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 the fund manager. The ledger should identify the initial balance, cash received, cash disbursed, and the available balance.

704.5 PETTY CASH TRANSACTIONS

The fund manager shall document all transactions on the ledger and any other appropriate forms. Each person participating in the transaction shall sign or otherwise validate the ledger, attesting to

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the accuracy of the entry. Transactions should include the filing of an appropriate receipt, invoice or cash transfer form. Transactions that are not documented by a receipt, invoice or cash transfer form require an expense report.

704.6 PETTY CASH AUDITS

The fund manager shall perform an accounting at least every quarter and an audit no less than once every six months. This audit requires that the fund manager and at least one command staff member, selected by the Chief of Police, review the transaction ledger and verify the accuracy of the accounting. The fund manager and the participating member shall sign or otherwise validate the ledger, attesting to the accuracy of all documentation and fund accounting. A discrepancy in the audit requires documentation by those performing the audit and an immediate reporting of the discrepancy to the Chief of Police.

Transference of fund management to another member shall require a separate petty cash audit and involve a command staff member.

A separate audit of each petty cash fund should be completed on a random date, approximately once each year, by the Chief of Police or the Municipality.

704.7 ROUTINE CASH HANDLING

Members who handle cash as part of their regular duties (e.g., evidence custodians, the Investigative Services Unit supervisor, those who accept payment for department services) will discharge those duties in accordance with the procedures established for those tasks (see the Investigative Services Unit and Informants policies).

704.8 OTHER CASH HANDLING

Members who, within the course of their duties, are in possession of cash that is not their property or that 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 Investigative Services Unit Policy.

Cash received in excess of \$1,000 requires immediate notification of a supervisor, special handling, verification, and accounting by the supervisor. Expenditures in excess of \$1,000 require the approval of the Chief of Police or the authorized designee. Each member involved in this process shall complete an appropriate report or record entry.