

Cash Handling, Security and Management

704.1 PURPOSE AND SCOPE

This policy provides guidelines to ensure department members handle cash and financial deposits/transactions (e.g., checks and money orders) appropriately in the performance of their duties.

The University of Maryland, Baltimore Police Department does not maintain a petty cash fund, since the purchase or procurement of merchandise is conducted via Pro-Card (credit card) or the state procurement process. The only members authorized to accept or disburse cash funds are the Chief of Police and Deputy Chief of Police or their authorized designee. This generally occurs for authorizing payment to informants (see Informant Policy 603 for further information).

This policy does not address cash-handling issues specific to the Property 802 and Informants 603 policies. All cash funds received by the UMBPD as found, recovered, seized or evidentiary property shall be collected, safeguarded, and deposited with the University Cashier, Office of Financial Services by the Property and Evidence Custodian (see Property Policy 802 for further information)

704.2 POLICY

It is the policy of the University of Maryland, Baltimore Police Department to properly handle and document financial deposits/transactions and to maintain accurate records of financial deposits/transactions in order to protect the integrity of department operations and ensure the public trust. Financial deposits/transaction consist of checks or money orders provided to the Department.

704.3 AGENCY FUNDS

The Office Manager or Administrative Specialist assigned to the Office of the Chief of Police has been designated as the Fund Manager. This person is responsible for maintaining and managing the financial deposits/transactions ledger maintained by the Office of the Chief of Police. In the absence of the Fund Manager, the Chief of Police may delegate this responsibility to an authorized designee.

Each financial deposit/transaction requires the creation and maintenance of an accurate and current transaction ledger and the filing of invoices, receipts, and expense reports by the Fund Manager.

704.4 AGENCY FINANCIAL DEPOSITS/TRANSACTIONS

The Fund Manager shall document all financial deposit/transactions on the ledger and any other appropriate forms. Financial deposits/transactions should include the filing of an appropriate receipt, invoice or expense form.

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704.5 AGENCY FINANCIAL DEPOSITS/TRANSACTIONS AUDITS

The Investigation Section shall perform a quarterly audit of the financial deposits/transactions activities. This audit requires the review of the deposit/transaction ledger to verify the accuracy of the 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.

704.6 ROUTINE CASH OR CHECKS/MONEY ORDER HANDLING

Members who handle cash, checks or money orders as part of their regular duties (i.e., Property and Evidence Custodians; Records Manager, etc.), will discharge those duties in accordance with the procedures established for those tasks (see the Property 802 and Records Maintenance and Release 804 policies).

704.7 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 Property and Evidence Section Policy 802.