

# Fiscal Management

## 1106.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the Management Information and Administrative Reporting Systems within the University of Maryland, Baltimore Police Department (UMBPD).

## 1106.2 POLICY

It is the policy of the UMBPD to adhere to established Management Information and Administrative Reporting Systems as identified in this directive.

## 1106.3 PROCEDURES

### 1106.3.1 FISCAL RESPONSIBILITIES

- (a) The Chief of Police has the authority and the responsibility for fiscal management and all fiscal matters relating to the UMBPD and must comply with the financial requirements established by the Board of Regents and the President of the University of Maryland Baltimore (UMB).
- (b) The Chief of Police shall be personally involved in the fiscal management, to include the preparation of budget estimates and/or projections. The Chief of Police will also control expenditures within the UMBPD and recommend and approve the purchase of necessary equipment.
- (c) The Chief of Police shall determine the agency positions having the ability to make purchases through the use of the UMB Pro-Card purchasing system.
  - 1. Those persons appointed to the designated positions shall attend the UMB required Pro-Card initial and refresher training courses.
  - 2. The persons making purchases using the Pro-Card shall comply with all reporting and accountability requirements.
- (d) The Support Services Bureau Commander or designee, the Quartermaster/Property Custodian, Business Operations Specialist and Office Manager shall be responsible for a variety of administrative, budgetary, and personnel actions of a financial nature.
  - 1. The Quartermaster shall be responsible for specified responsibilities in the areas of acquisition, receipt, inspection, storage, and issuance of UMBPD property and equipment.
  - 2. The Fund Manager or designee shall be responsible for a variety of administrative, budgetary, and personnel actions of a financial nature, under the direction of the Chief of Police.

### 1106.3.2 ANNUAL BUDGET

- (a) Annually, in late March or early April, the budget for the UMBPD is prepared.

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- (b) The Bureau Commanders, Section Managers, and other selected individuals shall actively participate with the Chief of Police in the development of budget lines and provide documents and information as to budget line development and justification.

#### **1106.3.3 BUDGET RECOMMENDATIONS**

- (a) Personnel in charge of major components within the agency shall annually prepare written budget recommendations to include at a minimum:
  - 1. Operating needs;
  - 2. Capital purchases needs; and
  - 3. Personnel needs.

#### **1106.3.4 ACCOUNTING**

- (a) The accounting system for the UMBPD is compatible with the guidelines established by the Office of Financial Services for the University of Maryland, Baltimore (UMB).
- (b) The Business Operations Specialist or designee shall be responsible for maintaining various financial records, documentation, or invoice requirements which reflect all UMBPD financial transactions.
- (c) Financial statements received by the Business Operations Specialist or designee from the Office of Financial Services shall be compared with the financial records of the UMBPD. The monthly financial statement received by the UMBPD identifies:
  - 1. Initial appropriations for each line;
  - 2. Balances at the commencement of the monthly period;
  - 3. Expenditures, encumbrances, credits made during the period; and
  - 4. Unencumbered balances

#### **1106.4 AGENCY FUNDS**

##### **1106.4.1 FINANCIAL SERVICES**

The UMB Office of Financial Services prepares and distributes monthly financial statements to the UMBPD. These statements reflect all receipts and disbursements for the current and previous months. The UMB does not appropriate funds among organizational components nor does it maintain an allotment system.

##### **1106.4.2 EMERGENCY FUNDS**

- (a) The Deputy Chief of Police is responsible for the administration and maintenance of covert funds. The Deputy Chief of Police shall maintain a financial record of all transactions, corresponding receipts, and/or other documents.
- (b) Quarterly audits of covert and emergency funds will be conducted by a designee authorized by the Chief of Police to ensure that accounts are balanced and the documentation on the accounts are accurate.

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- (c) Requests for covert funds must be submitted through the chain of command to the Deputy Chief of Police or the Chief of Police. When requests are approved, the Deputy Chief of Police shall obtain a receipt from the requesting member. Subsequently, the requesting member shall be responsible for the funds and accounting for them.
- (d) To request additional "on hand" funds for covert investigations, the Deputy Chief of Police shall make a written request to the Chief of Police for the amount needed. The Chief of Police shall then forward the request to Financial Services for further action.
- (e) Emergency situations may require the purchase of additional equipment by the UMBPD. The Chief of Police and the Deputy Chief of Police are responsible for identifying these needs and properly requesting emergency funds.

### 1106.4.3 CASH AS EVIDENCE OR FOUND PROPERTY

All cash taken as evidence or found property shall be properly accounted for and disposed of according to subsection 13-702 of the Annotated Code of Maryland (Education Article) and Policy 804 (Property). The Investigations Division shall conduct quarterly audits of accounts containing cash funds received as evidence and/or found property.

### 1106.4.4 PROPERTY DISPOSAL

Property disposal is managed by the Property Custodian or designee. Property disposal is completed in accordance with the guidelines established by the Office of Financial Services.

### 1106.4.5 REQUESTS FOR REPORTS, VIDEO RECORDINGS AND AUDIO RECORDINGS

- (a) Person(s) requesting a copy of a police report must pay a processing fee of \$20.00 per the report of up to twenty (20) pages. Copies of additional pages are assessed a fee of \$0.15 per page.
- (b) Person(s) requesting a copy of a video or audio recording shall pay a processing fee of \$30.00 for the electronic recording. Should the search for the electronic recording take more than two hours, a search fee of \$50.00 shall be assessed to the requestor.
- (c) If the requested report or recording is unavailable for any reason, the processing fee is returned to the requestor. A money order or a check is the only acceptable forms of payment. Fees may be waived by the Chief of Police or designee.

### 1106.4.6 INTERNAL AUDITS

- (a) The Chief of Police monitors the fiscal activities of the UMBPD on a continuous basis.
- (b) Such internal monitoring serves to provide pertinent information for determining whether established internal control procedures are being administered effectively.

### 1106.4.7 INDEPENDENT AUDITS

- (a) An independent audit shall be conducted at a time stipulated by applicable Maryland statute of the accounts and finances of the UMBPD. The independent audit will be conducted in accordance with the Financial Standards for Financial Audits that is contained in the Government Auditing Standards as issued by the Comptroller General of the United States.

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- (b) All UMBPD records are open for inspection and audit at any time with the fullest cooperation and assistance of the organization.

### 1106.4.8 PURCHASING

- (a) All purchasing of UMBPD supplies and equipment will be in compliance with the policies of the University's Office of Procurement and Supply.
- (b) The Chief of Police or designee will cooperate and assist the University's Purchasing Agent in the development of specifications for items requiring standardized purchases, bidding procedures, and criteria for the selection of vendors and bidders.
- (c) The Office of Procurement and Supply has established guidelines and criteria regarding requirements and specifications for standardized purchases, bids and selection of vendors. This information and material is located in the Office of the Chief of Police.
- (d) Small item acquisitions less than five thousand dollars may be made directly without going through the normal purchasing process, with the approval of the Chief of Police. Such purchases are made using the Pro-Card purchasing system.

### 1106.4.9 EMERGENCY PURCHASES

When emergency funding situations arise involving any circumstances that could not have been anticipated by prior fiscal planning, the Chief of Police must request additional funding from the UMB Office of Budgetary Affairs and Finance. When funding is/has been made available, the UMBPD will follow established purchasing procedures.

### 1106.4.10 INVENTORY CONTROL OF AGENCY PROPERTY

- (a) The Support Services Commander or authorized designee (i.e. a designated Lieutenant in Support Services) shall be responsible for inventory control of agency property and equipment.
- (b) Inventory control of agency property and equipment will ensure:
  - 1. Proper issuance of individual clothing and equipment to employees;
  - 2. Proper reporting and disposition of damaged, excess, and surplus property as required by the University Purchasing Agent;
  - 3. Maintenance of complete records for all UMBPD property and equipment;
  - 4. Storage and control of all weapons and ammunition retained in the Property Room and/or the Armory and ammunition storage room of the UMBPD;
  - 5. Proper issuance of weapons to sworn employees, including maintenance, inspection, and test firing prior to issue;
  - 6. Periodic weapons maintenance inspection; and
  - 7. Reporting of any discrepancies, problems, or needed equipment parts to the Chief of Police.

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- (c) At least quarterly, the Support Services Commander or designee shall monitor the records of the Quartermaster to determine whether established internal control procedures are being administered effectively.
- (d) The Manager of Quartermaster is responsible for inventory procedures as outlined in this Policy.

#### 1106.4.11 PROCEDURES FOR REQUESTING EMERGENCY APPROPRIATIONS

At the UMB, procedures exist which may provide adjustment mechanisms that the Chief of Police may use to request approval for the transfer of funds from one account to another as shortages and overages are identified. All transfer documents are subsequently submitted to the Office of Financial Services for review.