

## **DIRECTIVE 17.4 ACCOUNTING**

<b>Issue Date: 03/04/2025</b>	<b>By Order of Chief of Police</b>
<b>Rescinds: (Issue 09/13/2021)</b>	<b>CALEA Standards</b>
<b>Pages: 3</b>	<b>Referenced: 17.4.1; 17.4.2 &amp; 17.4.3</b>
	<b>Review: October 2025</b>

**This directive consists of the following sections:**

**17.4.1 Accounting System**

**17.4.2 Cash Fund / Accounts Maintenance**

**17.4.3 Independent Audit**

### **POLICY & PROCEDURE**

#### **17.4.1 Accounting System**

The Miami Township Fiscal Office shall maintain a computerized department accounting system for the purpose of monitoring the department budget and tracking department expenditures. The actual accounts are maintained by the Township Fiscal Officer who is responsible for the disbursement of funds upon approval as requested.

The department accounting system shall provide for the account status by the following:

- Account number and initial appropriations for each account or program;
- Year-to-date expenditures from each account;
- Balances at the commencement of the monthly period for each account;
- Expenditures and encumbrances from each account made during the previous month;
- Outstanding encumbrances;
- The unencumbered balance of each account.

The Fiscal Office shall supply the department a monthly fund balance report to include account status of all police funds.

#### **17.4.2 Cash Fund/Accounts Management**

The Miami Township Police Department does not receive cash for any services provided.

### Special Investigative Funds

The Miami Township Police Department does maintain a Special Investigative Fund (SIF). Distribution of SIFs may only be made with the approval of the Chief of Police or the SIF Agent and then only in accordance with the following criteria:

- The information from an informant has a direct bearing on the seizure of illicit drugs and or controlled substances or the seizure of stolen property.
- Information from an informant leads directly to the apprehension of a fugitive or persons being sought by this or any other department.
- The information to be obtained has a direct bearing on the arrest and or prosecution of a felony or misdemeanor case or information that leads to an arrest or prosecution which clears multiple criminal acts.
- To help fund and conceal the identity of undercover officers during covert operations.

The SIF Agent shall maintain SIF monies not to exceed three thousand dollars (\$3,000.00). The department account shall be restored to the maximum amount whenever the department account is reduced to five hundred dollars (\$500.00) or less.

The Chief of Police shall requisition additional monies from the Township Fiscal Office as needed to maintain the department account, upon advisement by the SIF Agent of the need to restore the account to its authorized level.

### Special Investigative Funds Ledger

The SIF Agent shall maintain the departmental records and receipts for all departmental transactions involving SIF monies. An account ledger shall be maintained showing the initial balance, credits, debits and the cash amount on hand.

### Receipts/Documentation for Cash Received

The SIF Agent or their designee is authorized to receive monies into the department SIF account. An entry shall be made into the accounting ledger and a receipt issued upon receiving monies into the fund from any source.

### Authorization for Cash Disbursement

Disbursement for investigative purposes shall only be made by the SIF Agent or their designee. Disbursements in an amount of one thousand dollars (\$1,000.00) or more require approval of the Chief of Police.

#### *Receipts/Documentation for Cash Disbursements*

The Officer receiving monies from the SIF Agent or their designee shall obtain a receipt upon receiving such monies. An entry will be made by the SIF Agent into the accounting ledger of the disbursement transaction. The accounting ledger shall contain the date of the disbursement, the reason for the disbursement, the amount of the disbursement and department case number of the offense for which the monies are being used (if applicable). Disbursements to confidential informants shall include the informants Department Confidential Informant Registry Number.

Should the monies be used for multiple purchases of drugs or articles, a voucher completed by the officer making the purchase shall be made of each individual disbursement from the original total amount. The voucher shall be returned to the SIF Agent or their designee and an entry of the transaction made into the fund accounting ledger.

Should the officer be using the monies for payment to a confidential informant, the officer shall complete a voucher and have the confidential informant place an inked impression of their right thumb on the face of the receipt.

Payment to persons other than the registered confidential informants require the person to which payment is made to provide the officer making such payment with a social security number which shall be verified by the officer prior to payment of any monies. All such transactions require the payment to be witnessed by one additional officer who shall also sign the voucher.

#### *Quarterly Accounting of Special Investigative Fund*

The Township Fiscal Officer or a person designated by the Township Fiscal Officer shall audit the Special Investigative Fund quarterly and a written report shall be submitted to the Chief of Police.

#### *Unannounced Audit*

The Chief of Police shall direct an unannounced audit at least once each year. The scope and depth of such audit shall be determined by the Chief of Police.

#### **17.4.3 Independent Audit**

The Board of Trustees may, when deemed necessary provide for an audit of all or any part of department funds by a certified public accountant.

The Auditor of the State of Ohio shall in accordance with Ohio Revised Code 117.11 conduct an independent audit at least once every two fiscal years.