

## GREENVILLE POLICE DEPARTMENT POLICY AND PROCEDURES MANUAL

<b>Chapter 17</b>	<b>Fiscal Management and Agency Owned Property</b>	
<b>Date Initially Effective: 11/15/94</b>	<b>By the Order Of:</b> <b>Mark Holtzman, Chief of Police</b>	
<b>Date Revised: 02/17/17</b>	<b>Date Reissued: 04/12/17</b>	<b>Page 1 of 11</b>

The purpose of this directive is to establish guidelines for the fiscal management of the Greenville Police Department to include administrative, budgeting, purchasing, accounting, and procedures for the inventory and control of agency owned property. This directive shall also establish authorized procedures for the receipt and disbursement of monies within the Department.

### **17.1.1 FISCAL MANAGEMENT RESPONSIBILITY**

CALEA Standard: 17.1.1

In accordance with City Ordinance, Section 5-1-2, the Chief of Police shall have the supervision and control of the police force under the regulations of the Department prescribed by the City Manager.

The Chief of Police has the authority and responsibility for all fiscal functions of the Department. Per Greenville City Ordinance, Section 3-1-2, expenditures are subject to the approval of the officer or employee responsible for the function or agency to which the expense is charged.

The City of Greenville Finance Director is responsible to the City Manager for supervising the fiscal management of all City Departments and for maintaining accurate and thorough records of all financial transactions.

It is the responsibility of each unit or division that receives applications or payments to ensure that any documentation that contains a citizen or employee's personal information be kept secure and confidential. Any breaches or suspected breaches in the security of the personal information shall be reported immediately.

### **17.2.1 FISCAL MANAGEMENT FUNCTION**

CALEA Standard: 17.2.1, 17.2.2

All fiscal management activities of the Police Department shall conform to the accounting procedures adopted by the City and implemented through the City's Department of Financial Services and City Finance Director.

#### **Budget Preparation Process**

The Department budget will be prepared on a bi-annual basis and will be developed in cooperation with all organizational components, supervisory personnel, and command staff.

To increase the value of the input and to enhance coordination in the budget process, guidelines will be established at the beginning of the budget cycle to inform Bureau Commanders of the essential tasks and procedures relating to the budget preparation procedures. The guidelines will also include instruction for preparing written budget request documents. The written recommendations and budget requests shall be submitted to the Chief of Police in a timely manner, dependent upon overall city budget instructions and deadlines. The recommendations shall be based on operational and activity analysis, future needs, functional goals and objectives, and an assessment of currently assigned positions.

**Budget Maintenance Process**

Command Staff personnel along with the Accounts Payable/Purchasing Coordinator participate in a monthly budget meeting to ensure that the process functions effectively and efficiently. Monthly budget meetings review the current status of expenditures, balances, and make recommendations for adjustments as needed.

**17.3.1 PURCHASING**

CALEA Standard: 17.3.1

**Equipment Requisitions and Purchases**

Departmental requests for requisition and purchase of supplies, equipment, and other operating expenses shall be submitted on a Requisition Form to the Chief of Police for review and purchase authorization. Requisition Forms are generated by computer, once the information has been entered into the system. Purchase orders are completed by the City Purchasing Office. However, Bureau Commanders have the discretion to authorize personnel under their command to make individual purchases without a Requisition Form using their city issued credit card.

Bidding procedures, specifications, and bidder/vendor selection criteria for all capital equipment purchases are developed and implemented by the City Purchasing Agent under the supervision of the Director of Financial Services and in accordance with North Carolina General Statutes 143-129.

**Emergency Purchases**

The City Manager may authorize any purchase contracts necessary to place the City of Greenville in a position to protect the public health and safety, effectively protect property, and provide emergency assistance to victims in the event of any man-made or natural disaster.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. In the event that additional funds are needed by the Police Department, the Chief of Police will forward a request for such funds to the City Manager and the Director of Finance.

**17.4.1 ACCOUNTING SYSTEM**

CALEA Standard: 17.4.1

The City maintains a computerized fiscal accounting system that includes provisions for monthly status reports to the Department showing:

- Initial appropriation for each account
- Balances at the commencement of the monthly period
- Expenditures and encumbrances made during the period
- Unencumbered balances

The Department has computer access to the Governmental Management Budgetary Account Balance Inquiry files for retrieval of information on the status of the Department's appropriations and expenditures any time the information is required.

**17.4.2 CASH MANAGEMENT**

CALEA Standard: 17.4.2

The Department receives cash payments for the following services:

- Copies of reports
- Fingerprinting
- Various permits

- Parking ticket fines
- Civil Citations
- Special operations funding
- Petty cash funds
- False alarm services
- Police Athletic League (PAL) events
- Propertyroom.com sales

**Persons Authorized to Accept or Disburse Funds:*****Records Unit Personnel***

The Records Unit is responsible for collecting and depositing monies collected for citizens making payments for a variety of services, fines and permitting. No disbursement of cash is made from the Records Unit.

Upon collection, monies are deposited into the bank within 24 hours of receipt. Deposit books are utilized and are returned to the City's Finance Department upon completion. All revenue is entered into the MUNIS system, and an electronic receipt number is generated.

A cash drawer is maintained in the Records Unit in order for Records personnel to make change for individuals paying fees. The drawer is counted daily to verify its balance. The City Auditor is responsible for random audits.

***Chief's Senior Administrative Assistant***

The Petty Cash funds are maintained and controlled by the Senior Administrative Assistant to the Chief of Police. Disbursement of these funds is subject to fiscal controls, including proper receipts and applicable fiscal period closeouts of accounting records.

The procedures to disburse, replenish, and account for funds expended through the Petty Cash system have been established by the City's Financial Services Division. The maximum amount of petty cash allowed on hand is authorized through the Financial Services Department. Individual items purchased or reimbursed by petty cash may not exceed one hundred (100) dollars. All purchases in excess of one hundred (100) dollars must be made after submitting a check voucher request or by approved purchase order.

A receipt must be turned in to the Senior Administrative Assistant for all purchases to be reimbursed by petty cash funds. A reconciliation of petty cash with the beginning balance, cash received, cash disbursed, and the current balance must be submitted to the Financial Services Department in order to replenish the petty cash available. The Senior Administrative Assistant prepares a voucher check request form after reconciling the petty cash vouchers with the cash on hand. The expenditures are charged against the appropriate budgeted cost centers. The check request and corresponding receipts are submitted to the Financial Services Department. A petty cash check is prepared by the Financial Services Department and returned to the Senior Administrative Assistant to replenish monies equal to the receipts submitted.

***Property and Evidence Custodian***

After required public notification, property is placed for sale through propertyroom.com. Funds received from these sales are dispersed to the Accounts Payable/Purchasing position for deposit. Documentation is made in the MUNIS system. Money received, less expenses incurred for storage of the property and costs directly related to the sale of the property are turned over to the County School Fund as required by state statute.

***Special Operations Fund***

Special Operations Funds may be used to make authorized expenditures that directly or indirectly assist and/or contribute to an investigation of criminal activity. Disbursement of Special Operations Funds is subject to fiscal controls, including proper receipts and applicable fiscal period closeout of accounting records.

The Department allocates special funds to the Special Investigations Unit and Special Operations Division for expenses incurred pursuant to:

- Informant operations
- Drug buys
- Liquor law violation investigations
- Gambling law violation investigations
- The use of “flash money”
- Other investigations for which formal department purchase and expense procedures cannot be followed

The Criminal Investigations Bureau Deputy Commander or a designee shall be responsible for disbursement of special funds to authorized Special Investigations and Criminal Investigations Bureau personnel, and shall ensure that the monies are being expended to accomplish a legitimate purpose. This process allows for a proper segregation of duties in regards to authorization, custody, and recording of monies. Approval by the Chief of Police is required for payments in excess of \$5000.

The Special Operations Division Commander or a designee shall be responsible for disbursement of special funds to authorized Field Operations Bureau personnel, and shall ensure that the monies are being expended to accomplish a legitimate purpose. This process allows for a proper segregation of duties in regards to authorization, custody, and recording of monies. Approval by the Chief of Police is required for payments in excess of \$3,000.

Special Operations Funds records are maintained by the Criminal Investigations Deputy Bureau Commander or a designee and the Special Operations Division Commander. They shall receipt all special operations funds disbursed to authorize recipients. All special operations funds expenditures shall be documented on a Report of Special Funds Expenditure form.

Each officer receiving money, or having cash on hand, shall submit a Special Funds Transaction Record form to the appropriate unit or the designee at the beginning of each month. This form shall give an account of each monetary transaction during the previous month and shall document all use of special operations funds.

An Administrative Transfer Form shall be utilized to transfer money between members of the respective units.

The Criminal Investigations Bureau Deputy Commander and the Special Operations Division Commander shall compile monthly expenditures on a monthly reconciliation form. The form Reconciliation of Undercover Operations Cash shall include:

- Cash on hand at the beginning of the month
- Cash received (issued through the finance department)
- Expenditures incurred during the month
- Cash on hand at end of the month

The monthly reconciliation form shall be submitted to the Bureau Commanders for verification. The Bureau Commanders shall forward the monthly reconciliation form to the Chief of Police for approval and then to the City of Greenville Financial Services Department. In addition to the monthly reconciliation form, an independent annual audit shall be conducted by the Office of Internal Affairs.

#### ***False Alarm Reduction Unit***

The False Alarm Coordinator shall be responsible for collecting alarm permit fees, delinquent fees, and false alarm fees for all registered alarm accounts. The Coordinator then records the collection of the fee in the CryWolf system and makes daily deposits to the bank. Deposit slips are returned to Financial Services, and an electronic copy provided to the Coordinator who enters the totals into the MUNIS system. The False Alarm Reduction Unit does not disburse fees. The Coordinator is responsible for compiling all fees received on a

monthly reconciliation form which is submitted to the Administrative Services Bureau Commander for verification.

***Police Athletic League (PAL)***

The Greenville Police Department's PAL program hosts different events and activities which generate funds through concessions, tuition for summer camp, and event admissions. These funds once collected are deposited into the PAL 501c3 account. The Youth Outreach Division supervisor shall also complete a monthly reconciliation report which is submitted to the Administrative Services Bureau Commander for verification.

**Internal Audits**

The Director of Finance, the City Auditor, and the Chief of Police retain the right and authority to make periodic, announced or unannounced audits of all funds managed, collected, and processed by Department personnel to ensure adherence to the procedures set forth in this directive and to ensure that proper fiscal control measures are being followed.

**Preparation of Financial Statements**

All cash management activities of the Department are incorporated into the overall financial records maintained by the City Financial Services Department.

**17.4.3 EXTERNAL AUDITS**

CALEA Standard: 17.4.3

The City of Greenville shall have its accounts audited by a certified public accountant, as required by North Carolina General Statute 159-34, at the close of each fiscal year.

**17.5.1 AGENCY-OWNED PROPERTY**

CALEA Standard: 17.5.1, 41.1.3

**Procurement**

The Accounts Payable/Purchasing Coordinator is charged with the responsibility for procurement of Department-owned property. Department-owned property shall include:

- Installed property
- Uninstalled property
- General equipment
- Munitions
- Expendable items

**Monitoring and Inventory of Agency-owned Property**

Accountability for Department-owned property is a responsibility of the property management function under the authority of the Logistics Division Commander. The Deputy Chief or a designee shall be responsible for conducting internal monitoring of the annual inventory of Department-owned property. All fixed assets maintained by the Greenville Police Department are assigned an asset number for purposes of inventory control by the Financial Services Department. At least once annually, the Accounts Payable/Purchasing Coordinator, or designee will account for these items to the Chief of Police by performing a physical inventory of the fixed assets and reconciling actual assets to the asset register maintained by the City of Greenville Financial Services Department. Upon approval of the Chief of Police this documentation shall be forwarded to the City's Financial Services Department.

The Deputy Chief of Police shall be responsible for conducting internal monitoring of the following Departmental non-cash fiscal activities:

- Purchase requisitions
- Travel, meal, and incidental expense reports

- Training expense reports
- Other open accounts

The appropriate Bureau Commander shall advise the Chief of Police, as necessary, regarding the status of non-cash fiscal activities in their areas of responsibility.

### **17.5.2 DISTRIBUTION OF AGENCY-OWNED PROPERTY**

CALEA Standard: 17.5.2, 84.1.8

The Logistics Division Commander or a designee shall be responsible for the issuance and distribution of approved Department property to authorized users and for the maintenance of all records relative to that distribution. Initial issue of all Department approved equipment shall be accomplished during the orientation process of the newly appointed employee. The items issued shall be documented on the New Employee Orientation Checklist.

Items issued as replacements for agency property that has become worn, damaged, or is lost will be made at the request of the officer in need. The officer shall submit a Request for Personal Issue form to the Logistics Division Commander or designee. The request for re-issue of Department approved equipment shall include an explanation of the need for replacement of the items requested. When available, the items to be replaced shall be returned to the Logistics Division Commander or designee for repair or disposal.

Property acquired by the Department through the civil process function or asset forfeiture shall be accounted for and disposed in accordance with N.C. General Statute governing Department-owned property and the granting authority.

### **17.5.3 MAINTENANCE OF DEPARTMENT-OWNED PROPERTY**

CALEA Standard: 17.5.3, 84.1.8, 41.1.3

It shall be the responsibility of the appropriate Bureau Commander, or designee to ensure that stored Department property is maintained in a state of operational readiness and in sufficient quantity to meet the on going needs of the Department.

Maintaining operational readiness of stored equipment includes:

- Care and cleaning
- Preventive maintenance
- Repair
- Workability
- Availability

The operational readiness of equipment shall be inspected at regular intervals by the appropriate Bureau Commander or a designee.

### **17.5.4 PERSONALLY ASSIGNED VEHICLES**

CALEA Standard 41.1.3

In addition to the vehicles normally operated by on-duty personnel, police officers may be authorized to drive vehicles to and from their place of residence and to park such vehicles conspicuously at their place of residence as a crime prevention device for the neighborhood in which they reside. Provisions of this policy shall not be intended to authorize operation of police vehicles in a manner inconsistent with the City of Greenville Ordinances or Statutes of the State of North Carolina. Employees participating in the Department's take-home vehicle program must abide by all facets of this policy.

### **Take-Home Vehicle Program**

The Police Department's Take-Home Vehicle Program is a privilege extended to authorized police department employees who reside within the city limits of Greenville. Vehicle assignments will be made according to assignment within the Police Department, residency, vehicle availability, and with approval of the Chief of Police. When determining take-home vehicle assignments within a Bureau, seniority within rank will also be a factor considered.

Generally, employees below the rank of Lieutenant living outside the city limits will not be assigned take-home vehicles unless approval has been received to park at a satellite location within the City of Greenville. Employees in positions whose work requirements dictate that they be available to return to work during off-duty hours *may* be given take-home vehicle privileges outside the city limits of Greenville as recommended by the Chief of Police.

Officers assigned to the Field Operations Bureau who do not have a take-home vehicle, will share a police vehicle from the pool fleet. Supervisors and/or Commanders shall be authorized to limit or suspend the take-home privileges or on-duty operations of assigned vehicles when such action is determined to be necessary for achievement of operational Police Department purposes. A supervisor may temporarily reassign a personally assigned vehicle to another driver if it becomes necessary in order to maintain an effective level for patrol and operations.

The vehicle is an official piece of equipment and is intended for official police duties only. Reassignment of a vehicle for disciplinary purposes shall require specific approval of the Chief of Police.

### **Vehicle Operation**

Personnel operating police vehicles are required to be armed with authorized police issued/approved firearm, and departmental credentials. Personnel must maintain radio communications with the Communications Center when in the police unit. When operating a marked police vehicle during off-duty hours, police officers are required to stop to render assistance to the public, respond to an emergency call for assistance, apprehend violators of serious crimes and/or summon on-duty police officers in circumstances which logically require police attention that occur within their traveling vicinity. When initiating or responding to a police situation while off-duty, personnel are to notify the Communications Center by proper radio procedure. Under normal circumstances, incidents requiring more than short-term, on-the-scene action are to be handled by on-duty personnel.

Occasionally, police vehicles will be used to deter criminal activity by parking them in conspicuous business or residential locations. Such crime prevention activity will be coordinated under the direction of the Field Operations Bureau Commander and the immediate supervisor of the police officer to whom the vehicle is assigned.

The following are considered appropriate use of take-home vehicles:

- Between residence and the police department or other designated reporting stations for regularly scheduled duty
- Between residence and court when the employee is scheduled or subpoenaed to appear
- Between residence and a designated maintenance facility
- Between residence and an approved off-duty job
- Between residence and an approved training site or law enforcement meeting
- Between residence and a physical fitness facility located within Pitt County
- When authorized and approved by an appropriate supervisor for a specific police purpose

When not in use, vehicles must be parked at the employee's residence of record or an approved satellite location. Vehicles parked at a satellite location will be parked in a well-lit and conspicuous spot. Employees will use assigned vehicles solely for official law enforcement duties.

Portable radios, weapons, computers, and cell phones will not be left in the police vehicle while an employee is off-duty.

### **Vehicle Maintenance**

Arranging for routine preventive maintenance, including oil change, lubrication, minor adjustments, etc, is the responsibility of the employee to whom a vehicle is assigned. When a vehicle is due for routine maintenance based on a schedule provided by the Public Works Department, the Logistics Division Commander, or in need of adjustment, the operator is to take the vehicle in for service. Police officers should arrange to take their assigned vehicle to the city garage before the end of their tour of duty. Vehicles shall be left and picked up after service has been completed. Reassignment of the police officer to another vehicle temporarily is the responsibility of the immediate supervisor.

In the event of damage to a vehicle or breakdown which renders the vehicle unfit for continued safe use, the police officer to whom the vehicle is assigned is to ensure that proper action is initiated to take the vehicle in for repair. Fuel for assigned police vehicles is available at the city garage. Police officers are to fuel their assigned vehicles during their tour of duty. Police officers are responsible for washing their assigned and semi-assigned vehicles. This must be done during the officer's tour of duty unless directed otherwise by the employee's supervisor. If a supervisor approves off-duty maintenance and cleaning in advance, the police officer is to document the date and time the activity was done. The supervisor shall sign and date the documentation. The record shall be submitted with other payroll documents for proper compensation.

Personnel shall not make any alterations to the exterior markings, equipment, mechanics, or interior configurations except with approval of the Logistics Division Commander. This includes any addition of personal equipment, i.e. scanners, satellite radio, GPS Systems, etc. This provision shall not prevent minor repairs such as boosting a dead battery or changing a flat tire.

Take-home vehicles will be inspected as outlined in Vehicle Inspections, Chapter 53 of the GPD Policy and Procedures. Particular attention is to be given to cleanliness, general condition, and the maintenance of required equipment. Tire condition, including spare, is to be inspected. Documentation is to be maintained by means of the Vehicle Inspection Form.

### **17.5.5 GRANT FUNDING**

Grant funding from local, state, federal or private sources has the potential to be a significant source of revenue for the Department that if received, would create numerous benefits. Therefore, it is necessary to ensure that any member of the Department presented with the opportunity to apply for a grant does so in an established and uniform method. The procedures set forth shall outline the method to be followed during the application process, receiving of grants, and the reporting of grants.

The Greenville Police Department applies for, and receives funding through state, federal, and other grant funding opportunities to be used in obtaining additional equipment and positions, and implementing innovative programs. Once the Greenville Police Department receives funding through approved grants, it is the Department's responsibility and obligation to ensure that no actual or perceived conflict of interest exists concerning the administration of the grant.

No employee of the Department shall use grant funding in any manner that results in, or has the appearance of resulting in personal, financial or other gain or benefit. No employee of the Department shall participate in either the discussion or vote on any matter concerning the funding if such participation would prohibit the employee from making a fair and impartial decision. Close familial, business or other associated relationships with the affected person or a financial interest in the matter are conflicts that would interfere with a fair and impartial decision. In the use of the grant funds, all employees shall avoid any action which might result in, or create the

appearance of preferential treatment of any person, use of his or her official position for private gain, or any other action adversely affecting the confidence of the public and the integrity of the Department.

The Department as the grant recipient shall not pay, any bonus, commission, fee, or gratuity to any employee or official of the federal or state government that awards the grant. Further, neither the Department nor any employee shall seek, receive or solicit any bonus, commission, fee, or gratuity from any City employee for the purpose of obtaining any contract, grant or award issued by the City or the Greenville Police Department.

#### **GRANT COMMITTEE**

Personnel appointed by the Command Staff serve on a committee to discuss and review grant opportunities. The grant committee is formed with a cross-section of employees who meet bi-monthly.

#### **GRANT APPLICATION**

For grants, the following should be considered:

- Would the grant aid the Department in achieving a goal or goals?
- Are sufficient staff resources available to effectively administer and successfully perform the grant work scope?
- Will the Department be required to provide matching funds or assume funding at the expiration of the grant?
- What other requirements of other personnel are involved?
- Would the program expenditures exceed the terms of the grant or beyond the grant expiration date?
- Are the rules and grant conditions acceptable to the Department?
- Are there any possible unforeseen associated costs, long term costs, or bidding requirements?

Once a grant has been given due consideration and is believed to have merit, grants should be presented to the Command Staff for approval. All approved requests are then forwarded to the Office of Planning and Research for processing.

The Chief of Police shall submit a written report to the City Manager or Assistant City Manager for all grant applications, accompanied by the grant announcement or pre-application to be included on the agenda for the earliest scheduled City Council meetings. The written report should typically include:

- Eligible uses and need for the proposed grant
- Specific use recommended for the proposed grant
- Matching funds the City may be required to provide
- Grant time limits after which the City may be required to assume funding
- Post grant operating and maintenance costs

#### **GRANT AWARD**

All awarded grants, regardless of dollar amount, must be approved by the City Council for budget amendment. All grant agreements, such as a Memorandum of Understanding made with granting agencies or with partnering agencies, must be submitted to the City Attorney's Office for review and subsequently to the City Manager's Office for ratification. Once a grant has been awarded, the Financial Services Grant Coordinator will establish a project code for the grant as well as assign the appropriate revenue and expenditure general ledger account numbers. Additionally, grant funded positions shall be coded separately from the general personnel budgets.

Any positions funded by grants must be new and not already budgeted. If additional Department personnel are awarded in a grant, the Grant Program Manager must notify the Administrative Services Bureau Commander immediately that recruitment must begin to fill the position above and beyond the authorized personnel. Grant funding shall not at any time pay for existing personnel salaries.

If there are unexpended funds at the conclusion of a grant, it is the responsibility of the Grant Program Manager to determine legal use of those grants. Furthermore, only the granting agency can authorize re-appropriation of

unused funds. In the event, funds cannot be re-appropriated then the Chief of Police or designee must make arrangements to return the funds to the granting agency.

A final written report along with a signed payment request shall be forwarded to the City Manager for approval. The City Manager will evaluate and forward to the Director of Financial Services for refund payment.

#### **POLICE RESEARCH SPECIALIST RESPONSIBILITIES**

The Police Research Specialist shall monitor all grants for accurate and complete reporting. to ensure that all deadlines are adhered to, and ensure the proper receipt and record keeping has been done. Additional responsibilities are:

- Maintain copies of all grant applications, and awards
- Promptly provide copies of the Grant Award Letter and Agreement and the grant budget to the Financial Services Grant Coordinator
- Notify Financial Services who will fill the grant position so that a separate grant account can be established
- Address any issues regarding financial concerns as reported by the Financial Services Grant Coordinator
- Ensure deadlines are adhered to
- Maintain documentation of expenditures
- Monitor any sub-recipients in order to ensure compliance with grant requirements

In the event the Police Research Specialist is notified of a scheduled audit, then the Police Research Specialist is required to coordinate site visits of auditors.

#### **GRANT WRITER/GRANT PROGRAM MANAGER**

Typically, unless other arrangements are made, the writer of the grant shall serve as the Grant Program Manager. Grants involving the hiring of personnel that might affect other personnel or a unit on the Department should include the affected personnel in the review process in order to receive their input, support, and ultimate success of the grant. The Grant Program Manager is also responsible for ensuring that any special conditions associated with the grant are met, and that all financial, programmatic, progress, and any other required reports are submitted as required.

Requests for reimbursement must be reported to Financial Services. Reports associated with the grant shall not be submitted after the due date and shall be submitted on or before the due date established by the granting agency. At the completion of any financial or other required report the Grant Program Manager shall notify the Police Research Specialist.

The Grant Program Manager shall also be responsible for notifying the Financial Services Grant Coordinator when any amendments are made to the grant that cross expenditure lines. Knowledge of the rules and regulations of the grant shall be a part of the Grant Program Manager responsibilities and include:

- Special Considerations
- Allowable Expenditures
- Pertinent Dates
- Potential Integrity Issues

In the event the Grant Program Manager or Financial Services Coordinator believes there are integrity issues, the Police Research Specialist shall be immediately notified. Grants are subject to audit; therefore, the Grant Program Manager shall notify the Police Research Specialist regarding any scheduled audits and comply with the requests of the auditor.

At the conclusion of the grant, the Grant Program Manager shall ensure that all expenditures are finalized in the manner set forth by the granting agency and that the grant is closed out properly.

**ACCOUNTS PAYABLE/PURCHASING COORDINATOR**

The Accounts Payable/Purchasing Coordinator shall maintain copies of all grant budgets, purchase orders, receipts, and track expenditures. Any grant funded equipment shall be specifically labeled as such and placed into inventory. Any requests for reimbursement must be reported to Financial Services.