

# STANDARD OPERATING PROCEDURES



ADMINISTRATION DIVISION

ACCOUNTING DETAIL

# City of Miami



DANIEL J. ALFONSO  
City Manager

## QUARTERMASTER/FLEET UNIT: ACCOUNTING DETAIL

### STANDARD OPERATING PROCEDURES: S.O.P. #16

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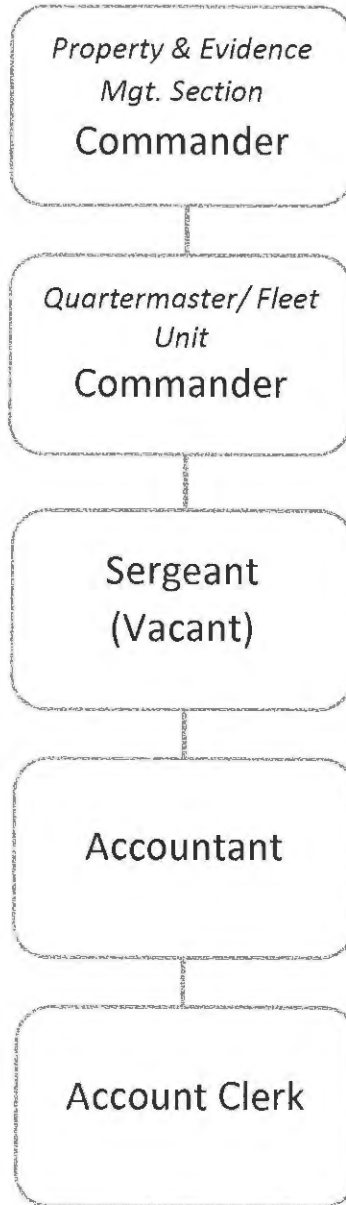
# City of Miami Police Department

## STANDARD OPERATING PROCEDURES



## ACCOUNTING DETAIL

## ACCOUNTING DETAIL ORGANIZATIONAL CHART



# City of Miami



DANIEL J. ALFONSO  
City Manager

## QUARTERMASTER/FLEET UNIT: ACCOUNTING DETAIL

### STANDARD OPERATING PROCEDURES

#### MISSION, GOALS AND OBJECTIVES

##### MISSION

The mission of the Accounting Detail is to ensure all invoices are paid for as expeditiously as possible while ensuring all orders have been received without errors. It is also responsible for ensuring the expenditures do not exceed the budget.

##### GOAL

To effectively manage the budget within the Property and Evidence Management Section, ensuring all invoices are paid in a timely manner.

##### OBJECTIVES

- I. To keep track of all expenditures and past due purchases
- II. To ensure all invoices are paid correctly and expeditiously
- III. To verify all purchased items are received prior to payment

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*J. V. Z. 3006*

Commander  
Quartermaster/ Fleet Unit

Effective Date 6 Jun 17





# City of Miami



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City Manager

## QUARTERMASTER/FLEET UNIT: ACCOUNTING DETAIL

### STANDARD OPERATING PROCEDURES

#### DUTY HOURS AND DRESS

##### DUTY HOURS

Personnel in the Accounting Detail work eight hours a day, five days a week, with Saturdays and Sundays off. Duty hours may be changed at the discretion of the Quartermaster and Fleet Unit Commander and in accordance with departmental needs.

##### Accounting Detail Hours:

0700-1600 Hours (Monday - Friday)

##### DRESS OF PERSONNEL

All Quartermaster and Fleet Unit personnel must wear uniforms issued by the Miami Police Department. The normal working uniform is a short sleeve navy blue polo shirt with the City of Miami Police Department patch embroidered on the chest and black "BDU" cargo utility trousers. For special events, civilians may wear their "Class A" or "Class B" uniform. Sworn Quartermaster and Fleet personnel may wear the navy Miami Police polo and BDU pants, or their "Class A" or "Class B" uniform. All uniforms must be worn as indicated in the Departmental Orders.

The Quartermaster and Fleet Unit personnel dress requirements must be adhered to unless otherwise directed by the Unit Commander.

*ZV Z 7001*

Commander  
Quartermaster/ Fleet Unit

Effective Date 6 Jun 17



# City of Miami



DANIEL J. ALFONSO  
City Manager

## QUARTERMASTER/ FLEET UNIT: ACCOUNTING DETAIL

### STANDARD OPERATING PROCEDURES

### DUTIES AND RESPONSIBILITIES OF MEMBERS

The Accounting Detail consists of the following classifications:

- Accountant
- Account Clerk

#### I. Accountant

The Accountant assigned to the Quartermaster Detail reports to the Property Manager, Deputy Commander, and Sergeant and supervises the Account Clerk. The duties of the Accountant in the Quartermaster and Fleet Unit are as follows:

#### Duties:

- A. Responsible for posting, receiving and processing all invoices (uniforms and office supplies)
- B. Maintains up-to-date billing system

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Zak Z 3064

Commander  
Quartermaster/Fleet Unit

Effective Date 8-9-17



- C. Maintains records by invoices, debits and credits.
- D. Updates receivables by totaling unpaid invoices
- E. Prepares the unit's monthly activity report
- F. Balances accounts and reconciles to general ledger.
- G. Reconciles accounts (uniforms and office supplies).
- H. Assists with processing invoices for payment
- I. Maintains and prepares monthly, quarterly and annual statements
- J. Coordinates meetings with Galls and MRC
- K. Approves and reviews all outgoing uniform and supplies for the departments as an approver in the Oracle system, staying within departmental budget (all Purchase orders and requisitions)
- L. Supervises Account Clerk
- M. Responsible for conducting Semi-annual reports for CALEA
- N. Assists with internal and external audits required by the department under CALEA guidelines as well as administrative reports
- O. Confiscated monies
- P. Forfeiture monies
- Q. Deposits
- R. Prepares revenue reports for Budget Unit
- S. Auto Pound revenue, administration fees, storage and VIP
- T. Follows up on collect (CM) and payments
- U. Processes adjustments
- V. Creates logs, forms and links for productivity reports
- W. Performs account reconciliations
- X. Reviews AR aging to ensure compliance
- Y. Maintains accounts receivable files and records
- Z. Investigates and resolves customer queries
- AA. Completes fiscal year closing (Property & Evidence Mgt. Section)
- BB. Utilizes office equipment such as computer, calculator, multi-line telephone, copier/scanner and fax machine
- CC. Performs other related work as required



## II. Account Clerk

The Account Clerk works closely with and is supervised by the Accountant. The duties of the Account Clerk are as follows:

- A. Assists Accountant with daily tasks
- B. Applies basic bookkeeping principles to maintain financial records
- C. Performs daily deposits for Auto Pound and VIP
- D. Logs Auto Pound revenue, storage, and VIP
- E. Keeps record of all Confiscation deposits
- F. Manages Oracle Accounts receivable for Galls Uniforms
- G. Performs daily filing
- H. Receives, records, and deposits cash receipts
- I. Prepares daily tabulations and reports of cash receipts from original cash receipt records
- J. Performs data entry to establish, close or change accounts for proper billing and collection
- K. Researches accounts and prepares adjustments for payment posting problems
- L. Maintains inventory control of office supplies
- M. Distributes deposit books to other units when requested
- N. Performs data entry to establish, close or change accounts for proper billing and collection
- O. Receives towing slips from Budget Unit for processing
- P. Collects deposit books and cash receipts ( DR'S) from MRC
- Q. Sends invoices to MRC (finance dept.) to be process and paid
- R. Assists in payroll changes when Unit Secretary is off
- S. Orders supplies and Dunbar bags
- T. Collects Auto Pound receipts and send to Budget Unit

# City of Miami



DANIEL J. ALFONSO  
City Manager

## QUARTERMASTER/FLEET UNIT STANDARD OPERATING PROCEDURES ACCOUNTING DETAIL

**S.O.P:** 16-1

**SUBJECT:** INTERNAL AUDIT

**PURPOSE:** To provide the Quartermaster and Fleet Unit Commander with a "spot check" inventory of property and evidence retained by the Section.

- SCOPE:**
- I. Procedures for Auditing Property Receipts
    - A. The Property and Evidence Management Section will receive a list of receipt numbers generated at random by the Section's WinACE System computer. The audit schedule will be as follows:
      - 1. Semiannually in January/July-50 receipt numbers.
      - 2. Monthly, excluding January/July- 20 receipt numbers.
    - B. The receipt numbers generated will be checked to determine if they are in the open or closed files.
      - 1. Open Receipts.

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*JAK 27006*  
Commander  
Quartermaster/Fleet Unit

Effective Date 6 Jun 17



## Quartermaster/Fleet Unit S.O.P. # 16: Accounting Detail-Internal Audit (Continued)

- a) A physical check will be made to ensure that all items are in the proper location and that no evidence of tampering exists. All discrepancies will be reported to the Property and Evidence Management Section Commander immediately.
- b) Verification that all procedures have been followed correctly by the Counter Detail (per SOP) will be made.
- c) Items marked for confiscation will be checked to ensure that a copy of the Court Disposition Form is attached and that it indicates disposition of property.
  - 1) If the item is a narcotic, the Court Disposition and the Confiscation Manifest will be checked.
- d) The status of each item will be checked for correctness in the computer.

## 2. Closed Receipts.

- a) A physical check will be made to determine if the item is in the proper location (prior to destruction), or if destroyed, the manifest will be checked to ensure accuracy.
- b) All closed folders will be checked to ensure that a copy of the "Return to Owner" letter is included (if appropriate).

II. Procedures for Auditing Claim Checks

- A. The unit computer will also generate a list of randomly selected claim check numbers. Following is the audit schedule:
  1. Monthly- 10 claim check numbers.
  2. These audits must be performed and report submitted by the 20<sup>th</sup> of each month.
  3. Semiannually- 50 claim check numbers.
    - a. Claim checks will be checked for proper item location and appropriate computer checks.
    - b. If the claim check is closed, the fees will be recalculated and the release papers will be reviewed.

III. Procedures for Auditing the Quartermaster Detail

- A. The audit will consist of checking Officer's Equipment Issue Cards against the actual inventory control cards.

Quartermaster/Fleet Unit S.O.P. # 16: Accounting Detail-Internal Audit (Continued)

1. Each audit team will check weapons, handcuffs, badges and other equipment stored in the cabinets. This equipment will be checked against the control cards.
2. These audits must be performed and submitted by the 20<sup>th</sup> of each month.

IV. Procedures for Auditing Mail/Office Supply

- A. The audit team will check requisitions to ensure that units have signed for office supplies ordered.

V. Audit Team Report

An inter-office memorandum will be submitted to the Property and Evidence Management Section Commander with the audit results.

# City of Miami



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City Manager

QUARTERMASTER/FLEET UNIT  
STANDARD OPERATING PROCEDURES  
ACCOUNTING DETAIL

S.O.P. 16-2

SUBJECT: PREPARING COLLECTIONS REPORT

PURPOSE: To outline procedures for preparation of the Collections Report.

- SCOPE:
- I. Collections Report
    - A. This function is performed daily.
    - B. All monies received from vehicle releases by Property Specialists are counted and checked against the register tape and claim checks. This count shall be performed under supervision of two persons inside the vault at all times.
    - C. A Collections Report (DR-Form FD 178) is prepared listing each claim check with the total amount collected.
      1. The total amount collected for towing and storage is recorded at the top left portion of the Collections Report.

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*J. V. [Signature]* 300'

Commander  
Quartermaster and Fleet Unit

Effective Date 6 Jun 17



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## Quartermaster and Fleet Unit S.O.P. # 15 Preparing Collections Report (Continued)

2. The total towing and storage charges are then computed separately and recorded by the appropriate account codes.
  3. Shortages and overages are also listed on the Collections Report with the appropriate account codes.
  4. All discrepancies of monies are brought to the attention of the Shift Supervisor or Property Specialist II, who must respond in writing to the Property Section Commander describing his/her findings. This documentation is attached to the pink copy of the Collections Report that is retained by the Section.
  5. The Collections Report package is then separated. The white copy is placed along with the monies and claim checks into a clasp envelope and sealed. They are then placed in a locked money bag and dropped down the vault chute. The yellow copy is retained in the Section in numerical order with the original register tape attached.
- D. A monthly report of monies collected from vehicle releases is prepared for the Monthly Activity Report.
1. A copy is retained in the Accounting Detail's administrative file.



# City of Miami



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QUARTERMASTER/ FLEET UNIT  
STANDARD OPERATING PROCEDURES  
ACCOUNTING DETAIL

S.O.P. 16-3

SUBJECT: HANDLING MONEY FOR DEPOSIT

PURPOSE: To set forth duties and responsibilities of Property and Evidence Management Section personnel in handling money for deposit.

- SCOPE:
- I. Details Handling Money for Deposit
    - A. Vault (Supervisor)
    - B. Quartermaster
    - C. Confiscation
    - D. Counter
  - II. Preparing Money Bags
    - A. The money to be deposited will be separated, if warranted, into currency and checks.

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*ZV 2 3001*

Commander  
Quartermaster/Fleet Unit

Effective Date 6 Jun 17



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## Quartermaster/ Fleet Unit S.O.P. # 16 Handling Money for Deposit (Continued)

- B. A deposit slip for each category will be prepared.
- C. The money, together with the white and pink copies of the deposit slip, will be placed into a self-sealing Cache-Pak.
- D. The following information will be written in the space provided on the outside of the Cache-Pak.
  - 1. Date
  - 2. Amount contained inside
  - 3. From: The Miami Police Dept. (Detail).
  - 4. To: Wells Fargo
- E. Attach to the bag with a rubber band, the yellow copy of the deposit slip along with the white copy of each Finance Ticket (DR) made out for monies inside the bag.
- F. Each detail will drop the Cache-Pak down the Vault chute.
- G. Each detail will retain a copy of the deposit slip which will note the Cache-Pak bag number for file.

III. Duties of the Vaults Supervisor

- A. Prior to pick-up of money bags by the armored transport company, the Vault Detail Supervisor will remove the money bags.
- B. The Supervisor will prepare a Transportation of Valuables transmittal for all money bags to include:
  - 1. Cache-Pak Bag number
  - 2. Money amount
  - 3. Grand total amount
  - 4. Supervisor's signature
  - 5. Transporting Guard's signature
- C. Copies of the Transportation of Valuables transmittal will be distributed:
  - 1. White: To the transportation company
  - 2. Yellow: To the bank
  - 3. Pink: To the Finance Department
  - 4. Gold: To the Section files
- D. The Supervisor will forward the pink copy above, together with the Finance Tickets (DRs) and copy of the deposit slips to the Finance Dept. on the same day as the bank deposit.

# City of Miami



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QUARTERMASTER/ FLEET UNIT  
STANDARD OPERATING PROCEDURES  
ACCOUNTING DETAIL

S.O.P. 16-4

SUBJECT: VERIFICATION OF CASH REGISTER FUND

PURPOSE: To ensure accuracy of the cash funds.

SCOPE: I. Funds

A. Register bank funds

1. A periodic check of the register bank is conducted.
2. Any discrepancies are brought to the attention of the Property and Evidence Management Section Commander in writing.

B. Police equipment funds.

1. The accountant periodically checks the records of the Quartermaster relating to funds collected for police equipment.

*LK 23001*

Commander  
Quartermaster/Fleet Unit

Effective Date 6 Jun 17

