THE POLICIES AND PROCEDURES INCLUDED IN THIS MANUAL ARE NOT A CONTRACT OF EMPLOYMENT AND SHOULD NOT BE RELIED ON AS SUCH. THESE POLICIES AND PROCEDURES ARE SUBJECT TO AND MAY BE CHANGED AT ANY TIME BY THE DEPARTMENT OF PUBLIC SAFETY, MEDICAL UNIVERSITY OF SOUTH CAROLINA.

A. Purpose

To establish the procedures and responsibility for the fiscal management of the Department and preparation of the annual budget.

B. Policy

It is the policy of the Department of Public Safety that all fiscal management policies be in accordance with, and follow the accounting procedures of, the Medical University and State of South Carolina. The Director has the responsibility for the management of all fiscal aspects of the Department, and the preparation and management of the budget. (CALEA 17.1.1)

C. Specific Guidelines

1. General responsibility for the fiscal management function and internal monitoring of the Department is delegated to the Patrol Commander. The Administrative Manager and the Operations Support Commander will report directly to the Chief on fiscal management matters.

2. Fiscal management functions shall include the following:
   a. development of the annual budget;
   b. supervision of expenditures and related controls;
   c. accountability, serviceability, and usage of agency equipment; and

POLICY AND PROCEDURE #74

1
d. facilities management.

3. The Department's budget request will be developed by the Administrative Manager with assistance from the Operations Support Commander. The Administrative Manager will prepare the final draft to be submitted to the Director. The Director will review the completed annual budget and forward it to the Office of the Vice President for Finance and Administration for approval. (CALEA 17.2.1)

4. The Administrative Manager shall develop and maintain guidelines for Supervisors to utilize in the preparation of the annual budget. Unit Supervisors will be held accountable for that part of the budget that pertains to their unit. Guidelines will include the following: (CALEA 17.2.2)
   
   a. Unit Supervisors will prepare budget requests and provide same to Operations Support Commander and Administrative Manager. The due date will be determined by the Administrative Manager.
   
   b. Requests must provide adequate justification for major expenditures.
   
   c. Requests must include how expenditure relates and supports the unit's goals and objectives.

5. The Administrative Manager will be responsible for the preparation of any special financial statement for the Department and all transfer of budgeted amounts of fund transfers. If a shortage or deficit in funding emerges within a particular program area, a fund transfer is initiated. Typically, these transfers of funds are to cover a deficit caused by an unanticipated price hike due to inflation.

6. If an emergency appropriation is necessary that cannot be funded within the Department's budget, a request for additional funds will be prepared by the Administrative Manager and approved by the Director before being forwarded to the Office of the Vice President for Finance and Administration.

D. Requisition and Purchasing Requirements

The Department is required to follow Medical University Policies and Procedures, which are based on State Procurement Codes, when making purchases. Anyone needing to make a purchase should review the Purchasing Manual located in the Administrative Office. (CALEA 17.3.1)

1. It shall be the responsibility of the unit Supervisors to maintain the equipment and supplies for the day-to-day operational needs of his/her unit.
2. The Administrative Coordinator II, or Administrative Manager for the department, will receive all requests for supplies and equipment. They will accomplish the following:

a. determine if the equipment is available within the Division (CALEA 17.3.1.a);

b. establish the fair market value of the item needed, obtain bids (CALEA 17.3.1.b), select the vendor based on price (CALEA 17.3.1.c), quality of product and University policy (CALEA 17.3.1.c);

c. insure that all State Procurement Codes and Medical University Policies and Procedures are followed;

d. prepare a purchase requisition or purchasing card request form and submit it for approval; and

e. receive and issue the purchased item.

3. All Supervisors in positions that require the ordering of equipment or supplies shall monitor the usages of the equipment and supplies needed for the operations of their area of responsibility. Replacement items shall be ordered in a timely manner so as to avoid an unanticipated emergency situation.

4. Emergency purchases may be made only in situations which endanger or threaten to endanger the health, welfare, and/or safety of the employees or the public. Approval should be sought for the purchase as soon as the time and situation permits. Documentation of the extenuating circumstance will be provided with the request for payment. (CALEA 17.3.1.d)

5. The Administrative Manager will be responsible for the preparation of any request for supplemental or emergency appropriation and/or funds transfer. Funds may be reallocated from one program to another to cover an unanticipated purchase. (CALEA 17.3.1.e)

E. Accounting System

The Department's accounting system shall be monitored by the Director for compliance with appropriate Medical University policies. All accounts are maintained by the Medical University's Controller's Office and the Department is provided monthly computer printouts which contain the following:

1. initial appropriations for each account; (CALEA 17.4.1.a)
2. year-to-date expenditures;
3. balances at the commencement of the monthly period; (CALEA 17.4.1.b)
4. expenditures and encumbrances made during the previous month; (CALEA 17.4.1.c) and
5. the unencumbered balance. (CALEA 17.4.1,d)

F. Cash Funds (CALEA 17.4.2)

1. The Department's Petty Cash Fund is maintained by the Administrative Manager. These funds will not exceed $300.00 and are replaced upon written request to Procurement, and submission of all receipts to Accounts Payable. Petty Cash funds are to be used within the Medical University Guidelines and Procedures.

2. $25.00 of the petty cash will be kept in the Dispatch office in a locked box to be used for customer emergencies such as: small amounts of gas, bus fare, funds to exit parking garage, etc.. All expenditures must be logged in on the form provided and must have the Shift Supervisors approval/signature. Once the expenditure has been made, the Dispatch Supervisor will notify the Administrative Manager or Administrative Coordinator and they will replenish the fund to have a $25.00 balance.

3. Maintenance of the Petty Cash Account

   a. A ledger is maintained by the Administrative Manager which contains the following:

      1) identifies initial balance;

      2) credits and debits; and

      3) cash on hand. (CALEA 17.4.2.a)

   b. Receipts for cash received will be maintained by the Administrative Manager. These receipts are in the form of invoices and check stubs from Procurement. (CALEA 17.4.2.b).

   c. No cash disbursement is authorized in excess of $300.00. Disbursements in excess of this amount require the Director’s authorization and will follow normal university procurement procedures. (CALEA 17.4.2.c)
d. No cash disbursement will be made without a receipt showing the amount expended. These receipts will be maintained with the “Petty Cash” fund and will be forwarded to Procurement with the request for reimbursement of the fund. (CALEA 17.4.2.d)

e. The Administrative Manager or the Administrative Coordinator II are the only persons authorized to disburse fund from this account. (CALEA 17.4.2.e)

f. Monthly accounting of the fund will be conducted and reported via the Department Monthly Report. (CALEA 17.4.2.f)

G. Audits

The Department’s fiscal activities are audited on an irregular and unscheduled basis by the Medical University Office of Internal Audit. This audit includes all aspects of fiscal activities and the findings are reviewed by all levels of command. (CALEA 17.4.3)

H. Inventory and Control

The Department will control and account for all Department-owned property by complying with the Medical University's Office of Inventory Control procedures which includes an annual inventory. (CALEA 17.5.1) In addition, the following internal controls will be complied with:

1. Signature Cards

Signature cards will be maintained on all weapons owned by the Department and issued to its personnel. Signature cards will be stored in the weapons safe. All unserviceable equipment will be turned in to Inventory Control. MUSC Form 7 will be completed and utilized when turning in equipment. (CALEA 17.5.2)

2. Equipment Issue Records

Weapons, police radios, and other accountable equipment issued will be recorded on equipment receipts. (CALEA 17.5.2)

I. Operational Readiness of Equipment

The Operations Support Commander and his/her assistant will maintain all stored equipment in a state of operational readiness. Stored equipment will include firearms, special occurrence equipment and uniforms. The Assistant Operations Commander will maintain all crime prevention and training equipment to ensure that equipment is clean and in working order for training classes and any crime prevention programs that the
Department will participate in. The Day Shift Investigator will maintain all investigative equipment to ensure that it is in a state of operational readiness. The Information Technology Manager and his assistant will be responsible for the care, preventative maintenance, repair, workability and responsiveness of all department electronic security equipment. The Bike Coordinator will maintain all bicycles to include the care, preventive maintenance, and repair of them. Items in storage will be inspected on a quarterly basis. (CALEA 17.5.3)