

# STANDARD OPERATING PROCEDURES



## ADMINISTRATION DIVISION

### IMPREST FUNDS DETAIL (LETF)

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

#### MASTER INDEX

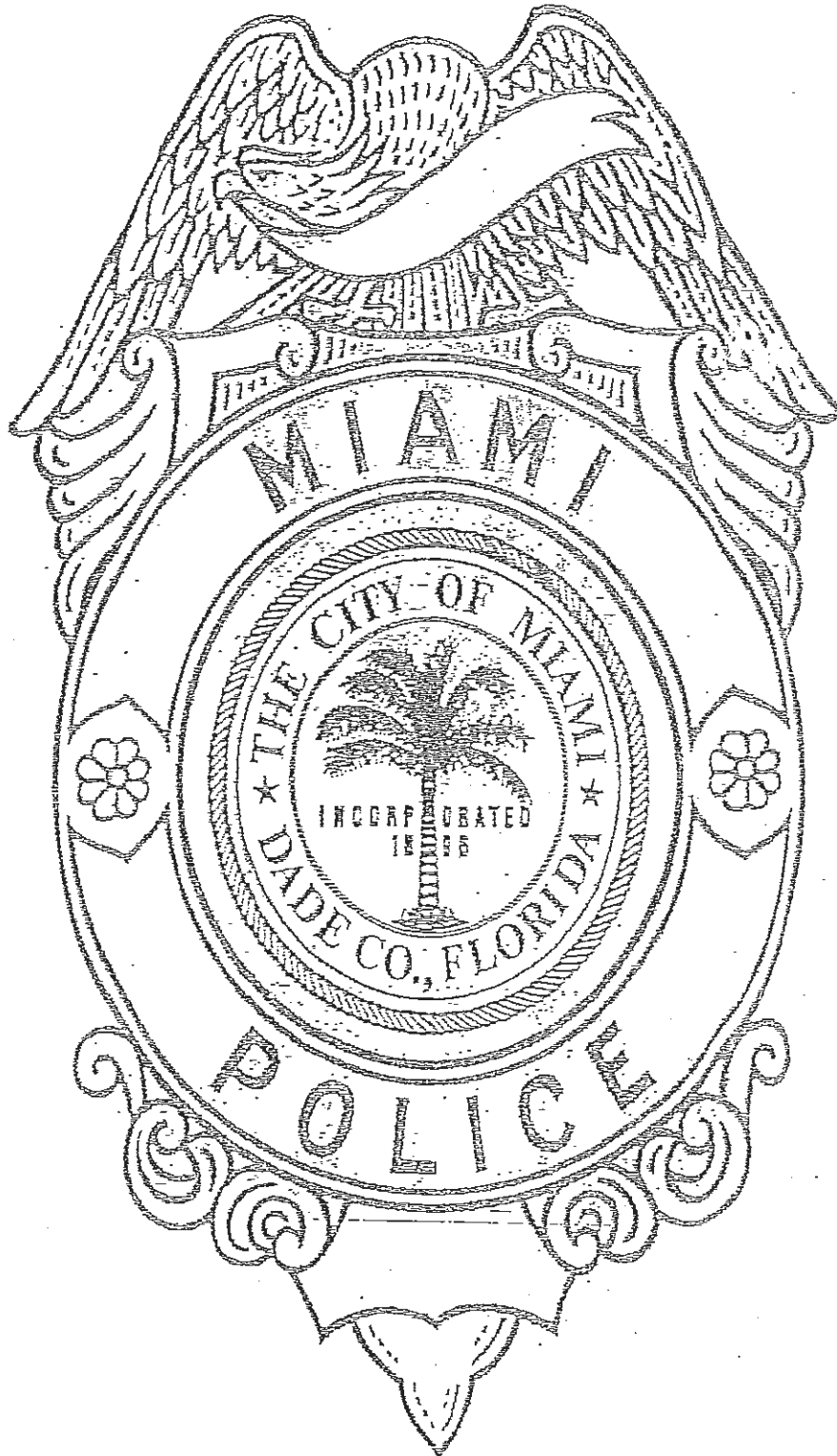
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# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F., AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

#### ENDORSEMENT SHEET

First Quarter

Inspection:

\_\_\_\_\_ Date \_\_\_\_\_  
Section Commander

Second Quarter

Inspection:

\_\_\_\_\_ Date \_\_\_\_\_  
Section Commander

Third Quarter

Inspection:

*[Signature]* \_\_\_\_\_ Date 9.20.2018  
Section Commander

Fourth Quarter

Inspection:

*[Signature]* \_\_\_\_\_ Date Dec 19, 2018  
Section Commander

Annual

Inspection:

*[Signature]* \_\_\_\_\_ Date Dec 19, 2018  
Section Commander



# City of Miami


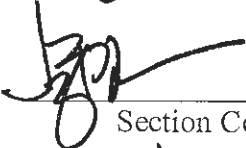



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F., AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

#### ENDORSEMENT SHEET

|                               |  |   |
|-------------------------------|--|---|
| First Quarter<br>Inspection:  | <br>_____<br>Section Commander    | <u>March 28, 2019</u><br>_____<br>Date  |
| Second Quarter<br>Inspection: | <br>_____<br>Section Commander   | <u>June 28, 2019</u><br>_____<br>Date   |
| Third Quarter<br>Inspection:  | <br>_____<br>Section Commander | <u>August 27, 2019</u><br>_____<br>Date |
| Fourth Quarter<br>Inspection: | _____<br>Section Commander   | _____<br>Date                           |
| Annual<br>Inspection:         | _____<br>Section Commander   | _____<br>Date                           |



# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

#### LETTER OF PROMULGATION

TO: ALL PERSONNEL, L.E.T.F., L.E.T.T.F. AND IMPREST FUND DETAIL

This S.O.P. has been established to provide guidelines for the operation and management of the City of Miami Police Department, Business Management Section, L.E.T.F., L.E.T.T.F. and Imprest Funds Detail.

Procedures incorporated into this S.O.P. are not meant to supersede, but to supplement published Departmental Orders. Conflicts between documents will be arbitrated by the Section Commander.

Personnel assigned to the L.E.T.F., L.E.T.T.F. and Imprest Funds Detail is required to read and follow the procedures as set forth by this manual, Departmental Orders, and any pertinent directives. Conflicts between documents will be reported to the immediate supervisor.

Jorge Blanco  
Section Commander

Aug 27 2019

Effective Date



# BUDGET UNIT

## ORGANIZATIONAL CHART

**Police Budget & Finance Manager**  
Section Commander

### **BUDGET AND FINANCE**

Sr. Budget & Financial Support

Advisor

(Vacant)

#### **Grant Management**

Admin. Asst. I

LETF/Reports

Fiscal Assistant

Inv./Imprest Funds/JAG

### **ACCOUNTING DETAIL**

Senior Accountant

Off-Duty/Towing/Ad-hoc Projects

Senior Accountant

Budget Preparation/CRA

Reimbursements

Special Projects/E-911/Ad-hoc

Projects

Accountant

Reporting and Reimbursement for  
Grants

### **BUDGET/PURCHASING/AP/TRAVEL**

Budget & Financial Support Advisor

#### **AP/PROCUREMENT**

2 Admin. Aides I

2 Account Clerks

#### **TRAVEL DETAIL**

Account Clerk

### **GRANT COORDINATION**

Contract Compliance Analyst

Administrative Assistant I

BMS Admin./Special  
Projects/Payroll

Admin. Asst. I

Grant Financial

### **LEGISLATION DETAIL**

Admin. Asst. I

Legislation/Contracts and  
Agreements



# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

#### MISSION, GOALS AND OBJECTIVES

#### I. MISSION

The mission of the L.E.T.F., L.E.T.T.F. and Imprest Funds Detail is to oversee the reconciliation, reimbursement, allotment and maintenance of Law Enforcement Trust Fund, Imprest Funds and Law Enforcement Training Trust Fund by the Miami Police Department.

#### II. GOALS

To gather, formulate and prepare the timely processing of reconciliation reports, reimbursements, and allotment of funds for the Law Enforcement Training Trust Fund.

#### III. OBJECTIVES

- A. Maintain records of expended funds by unit, section, and division.
- B. Provide management with accurate data regarding the expenditure of funds and availability of funds.
- C. Maintain and control travel expenses incurred by Police Department employees.

Jorge Blanco  
Section Commander

Nov 27 2019

Effective Date



# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

#### DUTY HOURS AND DRESS

The assignments, days off and duty hours will change when necessary to meet the needs of the Miami Police Department in accomplishing its mission.

The basic guidelines are as follows:

I. DUTY HOURS

A. Duty hours shall be between the hours of 0730 and 1630 hours, Monday through Friday.

II. DUTY WORK DAYS

A. All personnel assigned to the L.E.T.F., L.E.T.T.F., and Imprest Funds Detail shall work Monday through Friday with Saturday and Sunday as days off.

III. OVERTIME

A. Overtime can only be worked if authorized in advance by the Section Commander.

Jorge Blanco  
Section Commander

Avh 27 2019

Effective Date



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DUTY HOURS AND DRESS

(Continuation)

IV. VACATIONS

A. Vacations for personnel assigned to the L.E.T.F., L.E.T.T.F., and Imprest Funds Detail will be projected on an annual basis during the month of January for each calendar year. Personnel will be expected to adhere to the scheduled vacation, with the exception of emergencies.

V. APPEARANCE

A. Personnel assigned to the L.E.T.F., L.E.T.T.F., and Imprest Funds Detail are expected to dress appropriately for business office assignments, adhering to all Departmental Rules and Regulations and Departmental Orders as to seasonal dress.

# City of Miami



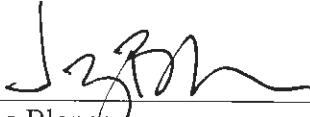
EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

### DUTIES AND RESPONSIBILITIES OF MEMBERS

- I. Administrative Assistant I
  - A. Review and analyze request for funding under the Police Law Enforcement Trust Fund to provide recommendation for approval/disapproval.
  - B. Responsible for fiscal monitoring; ensuring proper controls and overseeing that monies are expended in accordance with federal, state, and local laws and departmental guidelines and procedures.
  - C. Prepare annual budget distribution for the Police Law Enforcement Trust Fund appropriation.
  - D. Prepare detailed administrative reports as mandated and requested.
  - E. Establish programs/projects accounts within L.E.T.F. upon approval by the City Commission.

  
 \_\_\_\_\_  
 Jorge Blanco  
 Section Commander  
  
 \_\_\_\_\_  
 Aug 27 2019  
 Effective Date



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DUTIES AND RESPONSIBILITIES OF MEMBERS:

(Continuation)

- F. Establish and implement in-house policies and procedures as they relate to the administration and record keeping of all Protracted/Complex Operations.
- G. Review for compliance Protracted/Complex Investigation requests.
- H. Maintain detail financial transaction records on all Protracted/Complex Operations.
- I. Supervise employee for work product efficiency and accuracy.
- J. Prepare Annual Certification Report as required by the Departments of Justice and Treasury.
- K. Assist with the administrative aspects of the forfeiture process.
- L. Compile and analyze payroll data to produce overtime reports.
- M. Perform other administrative duties as required to meet work objectives of the unit.

II. Fiscal Assistant

- A. Reconciles all departmental Imprest Funds and prepare reconciliation reports.
- B. Enter data into the iExpense Oracle Financial System to process Imprest Fund Reimbursement accounts.
- C. Ensure proper distribution and filing of Accounting and Investigative Reports (A&I) for proper record retention.
- D. Conduct audits of investigative funds for compliance.
- E. Prepare Audit Reports depicting investigative funds status.
- F. Perform other accounting related work activities as required.
- G. Conduct audit of active petty cash accounts and prepare report of findings.
- H. Supervise ADP Special Events Bank Account reconciliation and process journal entry to post in the Oracle Financial System.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

#### PROGRAMS AND PROJECTS

##### A. PROGRAMS

The L.E.T.F. oversees the following forfeiture programs: (1) State of Florida Statutes; (2) Department of Justice; (3) Department of Treasury. The L.E.T.T.F. and Imprest Funds Detail do not oversee any programs at this time.

##### B. PROJECTS

1. Annual preparation of the Law Enforcement Trust Fund and Law Enforcement Training Trust Fund budgets for Commission approval.
2. As required Audit of all Imprest Funds and Protracted Complex Investigations.

Jorge Blanco  
Section Commander

Effective Date



# City of Miami




EMILIO T. GONZALEZ, Ph.D.  
City Manager

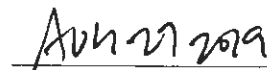
## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

#### POLICIES

- I. The Section Commander shall be responsible for overseeing the operation of the Miami Police Department's Business Management Section's L.E.T.F., L.E.T.T.F. and Imprest Funds Detail.
  
- II. All personnel assigned to the L.E.T.F., L.E.T.T.F. and Imprest Funds Detail shall be responsible for knowing and complying with these Standard Operating Procedures, Departmental Orders, Administrative Policies, Rules and Regulations, applicable State of Florida Statutes, and all other written policies and procedures, relating to their employment and Federal Guidelines to the discharge of their duties.

  
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 Jorge Blanco  
 Section Commander

  
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 Effective Date



# City of Miami

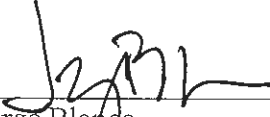


EMILIO T. GONZALEZ, Ph.D.  
City Manager

Annex #1

MIAMI POLICE DEPARTMENT  
INVESTIGATIVE AND EVIDENCE FUNDS POLICY  
(IMPREST FUNDS)

- I. POLICY:  
It is the policy of the Miami Police Department to maintain an expense accounting procedure for Investigative and Evidence (I & E) funds administered by the Department for use in official investigations at the security level which is necessary to protect the identity of the source of funds, information, and or evidence and provide reasonable accountability of public funds. This policy establishes the permissible and non-permissible uses of the Imprest Fund, as approved by the Chief of Police on March 25, 2002.
- II. PURPOSE:  
Investigative and Evidence (I & E) funds are intended to be used by authorized Departmental personnel involved in conducting confidential investigations. The purpose of this directive is to establish general criteria for use of I & E funds for the proper accounting of Imprest Funds expended for investigation purposes.

  
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Jorge Blando  
Section Commander

Apr 27 2019  
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Effective Date





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POLICY: IMPREST FUNDS

(Continuation)

- A. The listing of permissible uses is not intended to be all-inclusive, as we cannot anticipate every possible expenditure that may occur during an investigation. The purpose is to establish general criteria for use of I & E funds for the proper accounting of Imprest Funds expended for investigation purposes.
  - B. The listings of non-permissible uses are prohibited under Section 18, of the City Charter and Code. Therefore, should an investigative expense that is not covered under permissible or non-permissible uses become necessary, the Investigative Fund Custodian is required to contact the Business Management Section for a final determination.
  - C. Requests for reimbursement through the Accounting for Investigative Fund (A&I) process for monies expended for any non-permissible use will be disallowed, resulting in the Imprest Fund not being reimbursed by the city and the authorizing person being responsible for payment of the purchase.
- III. PERMISSIBLE USES: As per Departmental Order 8, Chapter 5, the Miami Police Department has established investigative funds, housed in the Miami Police Federal Credit Union, which are **authorized** for use only in the following instances:
- A. Payment to a confidential source for services or information.
  - B. Payment of expenses incurred by a confidential source pertaining to a criminal investigation.
  - C. Payment of expenses incurred by an investigator pertaining to a criminal investigation such as food and incidental expenses only; no equipment.
  - D. Purchase of illegal narcotics, stolen property, and other contraband/evidence pertaining to a criminal investigation.
  - E. "Flash Money" to be used in affecting arrest and where no actual expenditure is anticipated.

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POLICY: IMPREST FUNDS

(Continuation)

- F. Payment for relocation of a witness/source, temporary living expenses, travel, and other expenses incurred by a witness/source and, which are necessitated by real or potential threats made or anticipated towards a witness/source.
- G. Payment of travel expenses justified by emergency circumstances related to an investigation (emergency circumstances is defined as having 48 hours to travel from the date/hour informed of the requirement.)
- H. Payment of a rental vehicle necessary to carryout a criminal investigation on a short-term basis (1-3 days).
- I. Payment of costs for subpoena of records pertinent to the investigation.
- J. Payment for repairs of equipment that is needed when conducting out of town investigations or where the identity of the department must be concealed.
- K. Purchase of parts for repair/maintenance of equipment that is needed when conducting out of town investigations or where the identity of the department must be concealed.
- L. All other uses not specified must be approved in advance by the Budget Unit.

IV. NON-PERMISSIBLE USES: As set forth in the City of Miami Charter and Code, Section 18, Investigative and Evidence Funds **are not authorized** for use in procuring the following goods, services, or equipment:

- A. Purchase of cellular telephones and/or accessories.
- B. Payment of cellular telephone services.
- C. Rental of vehicle necessary for the duration of a criminal investigation that exceeds 3 days.
- D. Payment of non-emergency travel expenses (air fare, per diem, hotel, etc.)

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POLICY: IMPREST FUNDS  
(Continuation)

- E. Payment of registration fees or tuition for training.
- F. Payment of membership fees.
- G. Purchase of Office Supplies (i.e. file folders, copying paper, paper clips, pens/pencils, bulletin boards, toners, etc.)
- H. Purchase of electrical, paint, and hardware supplies, or miscellaneous supplies.
- I. Payment of professional services such as employee physical examinations/screening.
- J. Payment of Printing/Binding.
- K. Purchase of books and publications.
- L. Purchase of Office Furniture (i.e. desks, chairs, file cabinets, etc.)
- M. Purchase of parts for repairs/maintenance of equipment (i.e. batteries, toner, cartridges/refills, parts and cable for telephone, tool kits, etc.)
- N. Payment of Storage Space Rental.
- O. Payment of Equipment Rental or Repairs/Maintenance (i.e. rental of copy machines, barricades, or repairs of camera, video equipment, outboard motors, electronic surveillance equipment maintenance or computer software maintenance, etc.)
- P. Purchase of Equipment (i.e. fax machines, calculators, television, cameras, etc.)
- Q. Purchase of Technology Equipment including computers, computer related equipment, software, printers or computer supplies.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL STANDARD OPERATING PROCEDURES

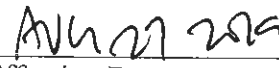
S.O.P.: 1

SUBJECT: Monitoring of Law Enforcement Trust Monies

PURPOSE: To outline the procedures for monitoring the Law Enforcement Trust Fund.

SCOPE: Funds deposited in the Law Enforcement Trust Fund can only be expended upon approval of the Chief of Police and the subsequent approval of the City Commission. All requests for funding, with the exception of In-House Programs, are required to complete the "Law Enforcement Trust Fund, Request for Funding" application. These monies must be utilized in accordance with Florida State Statute 932.7055, as well as U.S. Justice and U.S. Customs Treasury guidelines.

  
 \_\_\_\_\_  
 Jorge Blanco  
 Section Commander

  
 \_\_\_\_\_  
 Effective Date



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STANDARD OPERATING PROCEDURES: S.O.P. 1

(Continuation)

Oracle Financial System Reports. All revenue and expenditure transactions must be reviewed on the Oracle Financial System printouts corresponding to the Law Enforcement Trust Fund on a monthly basis for accuracy. Expenditure are posted in the Projects and Grants (PnG) and tracked by Award and Project Number.

REVENUE. Revenues generated for the Law Enforcement Trust Fund is deposited only to the corresponding Fund, Organization and Object Codes.

EXPENDITURES. Expenditures to the Law Enforcement Trust Fund are monitored based on proper approval via resolutions and ordinances to insure compliance with State Statute 932.7055, as well as, U.S. Justice and U.S. Customs Treasury guidelines.

RECONCILIATIONS. Based on review of Oracle Financial System computer printouts, if an error is discovered, a memorandum is prepared requesting corrections. The reconciliation memorandum is reviewed and approved by the Commander of the Business Management Section and routed to the Assistant Chief of Administration Division for signature. The memorandum signed by Division Chief is then sent to the Finance Department for necessary adjustments or corrections.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

S.O.P.: 2

SUBJECT: Accounting for use of Law Enforcement Trust Fund Monies

PURPOSES: To outline the required procedures for use and accounting of Law Enforcement Trust Funds.

SCOPE: Monies placed into the Law Enforcement Trust Fund by court order and as a result of successful forfeiture actions can be expended only under the following procedures established pursuant to Section 932.7055 of the Florida Statutes and U.S. Justice and U.S. Customs Treasury guidelines.

Expenditures from the Law Enforcement Trust Fund may be appropriated only for the following purposes:

1. To defray the cost of protracted/complex investigations – (See S.O.P. #4)
2. For additional technical equipment or expertise to be determined by Legal opinion and approval of Chief of Police.
3. For matching funds for federal grants.

Jorge Blanco  
Section Commander

Aug 27 2019

Effective Date



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STANDARD OPERATING PROCEDURES: S.O.P. 2

(Continuation)

4. For school resource officers.
5. For crime prevention.
6. For drug education.
7. For "other law enforcement purposes".

Once expense/projects have been identified and approved as required, the Budget Section Commander's designee is responsible for the loading, maintenance, accounting, and auditing of funds designated for above-mentioned purposes. The Budget Section Commander's designee maintains all original documentation and subsequent financial documentation in the L.E.T.F. files. The Budget Section Commander's designee maintains a file for each L.E.T.F. project as well as, monitors the financial activity through Oracle Financial System online screens and computer printouts.

A reconciliation memorandum is prepared, if a discrepancy is discovered, and forwarded to the Department of Finance for necessary adjustments or corrections.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

S.O.P.: 3

SUBJECT: Federal Annual Certification Report.

PURPOSE: To outline the procedure for the submission of Federal Annual Certification Report to both the U.S Departments of Justice and Treasury.

SCOPE: Each agency that has authority over Law Enforcement Agency is required to file a Federal Annual Report which provides a summary of equitable sharing activity and summary of shared money spent. The Federal Annual Certification Report must be submitted within 60 day after the close of the fiscal year. The head of the governing body (or the authorized representative) must sign and date the form.

The information needed to complete the Federal Annual Certification Report is contained in the Oracle Financial System computer reports for the Law Enforcement Trust Fund. The Oracle Financial System printouts are first reviewed for accuracy.

Jorge Blanco  
Section Commander

Aug 27 2019

Effective Date





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STANDARD OPERATING PROCEDURES: S.O.P. 3  
(Continuation)

The Annual Certification Report is compiled using financial transaction data posted in the Oracle Financial System. Once the Report is completed it is forwarded through channels along with a transmittal memorandum for City Manager signature.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

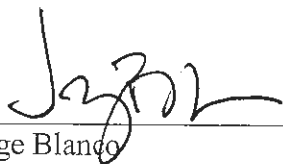
**S.O.P.:** 4

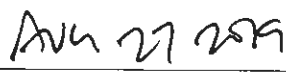
**SUBJECT:** Authorization for use of monies from the Protracted/Complex Investigative Fund.

**PURPOSE:** To establish the required procedures for obtaining authorization for use of monies from the Protracted/Complex Investigative Fund.

**SCOPE:** The Protracted/Complex Investigative Fund is administered by the Chief of Police through the Commander of the Business Management Section. The Budget Section Commander's designee, assigned to the Budget Unit, functions as coordinator of the Protracted/Complex Investigative Fund and is responsible for overseeing all withdrawals, deposits, expenditures, and reimbursements to the fund.

An authorized portion of the Protracted/Complex Investigative Fund is housed in the Miami Police Federal Credit Union. Only the Chief of Police, Budget Section Commander, and Budget Section Commander's designee are authorized to withdraw from and deposit monies to the fund.

  
 \_\_\_\_\_  
 Jorge Blando  
 Section Commander

  
 \_\_\_\_\_  
 Effective Date



-2-

STANDARD OPERATING PROCEDURES: S.O.P. 4  
(Continuation)

LEGITIMATE USES: The following are eligible for advances and/or reimbursements under the Protracted/Complex Investigative Fund:

1. All expenses required for a criminal and/or forfeiture investigation, as approved in the initial funding authorization and subsequent approved funding increases.
2. Any other related investigative expense as approved in the initial funding authorization and subsequent approved funding increases.

AUTHORIZATION REQUIREMENTS: All initial requests to establish funding for an investigative operation from the Protracted/Complex Investigative Fund must be authorized by the Chief of Police. Once an investigative fund has been established, any request for additional funding, must also be authorized by the Chief of Police. Upon authorization by the Chief of Police, the funding request is forwarded to the Business Management Section and reviewed by Budget Section Commander's designee to determine compliance and set up an investigative file.

Specific requirements to be fulfilled are outlined below:

1. All requests for utilization of monies from the Protracted/Complex Investigative Fund must be submitted in writing, through the chain-of-command, and authorized by the Chief of Police. Only in the case of an emergency, or in the absence of the Chief, can the Deputy Chief grant authorization.
2. Written authorization must be submitted on a red-line memorandum which identifies the general title of the investigative operation and includes a budget detailing specific expenses to be incurred, and justification for the identified expenses. No deviations from the authorization procedures described herein will be allowed.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

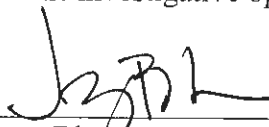
S.O.P.: 5


SUBJECT: Protracted/Complex Investigations

PURPOSE: To outline the procedures for tracking, monitoring, and auditing the Law Enforcement Trust Fund's Protracted/Complex Investigative Fund.

SCOPE: Initial requests for utilization of monies from the Protracted/Complex Investigative Fund must be authorized in writing by the Chief of Police. Additional authorization must also be obtained from the Chief of Police for any increases in the initial funding amount.

Upon authorization of a Protracted/Complex Investigation, a file is opened and maintained by the Budget Section Commander's designee in the Budget Unit. The investigative file contains the authorized initial funding request, approved line item budget, transactions documentation, balance sheets and any subsequent approved funding increases for to the investigative operation.

  
\_\_\_\_\_  
Jorge Blanco  
Section Commander

  
\_\_\_\_\_  
Effective Date



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STANDARD OPERATING PROCEDURES: S.O.P. 5  
(Continuation)

All files are kept confidential and maintained under strict security. All authorized withdrawals, deposits, and payment of expenditures relating to the Protracted/Complex Investigative operation are recorded in the file and monitored periodically.

**FUND DEPOSITS:** Upon approval by the City Commission, a Request for Direct Payment is processed through Oracle Quick Invoice for the appropriation amount and submitted to the Finance Department. The check is made payable to the-Protracted Complex, Protracted Complex II, or Protracted Complex III (Protracted name on account), as authorized by the Chief of Police . Upon receipt, the check is deposited into the Protracted/Complex Fund's main account maintained at the Miami Police Federal Credit Union. A copy of all documents related to deposit transactions is kept in the Protracted/Complex file.

**DRAW DOWNS:** When an approved request for a draw down of monies to fund an established investigative operation is received, it is reviewed by the Budget Section Commander's designee to determine compliance. Upon completion of audit, a report is prepared detailing finding. After the Budget Unit's designee has completed the review, the approved amount being request is withdrawn and the cash funds are then issued to fund custodian for the investigative operation, who goes with the Budget Section Commander's designee to the Credit Union to make the withdrawal. At this time, a receipt is prepared by the Budget Section Commander's designee and signed by the investigative fund custodian certifying the amount of monies received. ALL SUBSEQUENT DRAWDOWNS AFTER THE INITIAL DRAWDOWN REQUIRES AUDIT BEFORE DRAWDOWN CAN BE APPROVED.

**TRANSACTIONS:** These monies are deposited into a special (non-interest bearing) account and are used to pay for services, purchase commodities, and other related expenses pertinent to the investigative operation, as authorized by the commanding officer.

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STANDARD OPERATING PROCEDURES: S.O.P. 5  
(Continuation)

A copy of all documents related to the withdrawal transaction is kept in the Protracted/Complex file.

FUND AUDITS: Verification of cash fund balances are done monthly with a summary status report provided quarterly. Depending on the estimated length of the Protracted/Complex Investigation, audits are periodically performed by the assigned Fiscal Assistant, to ensure accountability of withdrawals, deposits, and expenditure of funds to ensure compliance with federal and state regulations, and to protect the integrity of the Department and investigators. Documentation such as requests for funds, reimbursements, vouchers, expense justification forms, extension requests, receipts, bank statements, and transaction registers provide the necessary documents to conduct audits of the revolving fund accounts.

Prior to the authorization for additional monies to fund an established Protracted/Complex Investigation, an audit is prepared by the Fiscal Assistant. The audit report is approved by the Commander of the Business Management Section and attached to the funding request and forwarded to the Division Chief whom the investigative operation is being conducted under.

At the conclusion of the Protracted/Complex Investigation, a final audit is prepared by the Fiscal Assistant in order to close all activities and determine total expenditures. The audit report is approved by the Commander of the Business Management Section and forwarded to the Division Chief whom the investigative operation is being conducted under.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

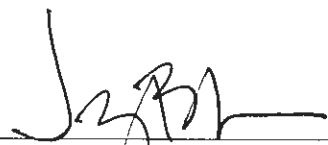
S.O.P.: 6


SUBJECT: Imprest Fund

PURPOSE: To outline the procedures for tracking, monitoring, and monthly auditing of Imprest Fund (funded through the City's General Fund Budget).

SCOPE: Imprest Funds are monetary resources that are administered internally by the Department to be utilized for purposes related to an ongoing investigation. Specific units/divisions are authorized to use Imprest Funds within the permissible and non-permissible uses policy in Section G, Appendix #1.

Each of the Imprest Funds has an a Fund Custodian and Fund Coordinator who maintain their records and files, justify the expenses, review all documentation, and prepare reports for the timely reimbursement of expenditures to the fund.

  
\_\_\_\_\_  
Jorge Blanco  
Section Commander

  
\_\_\_\_\_  
Effective Date



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STANDARD OPERATING PROCEDURES: S.O.P. 6  
(Continuation)

PROCEDURES FOR ACCOUNTING FOR USE OF FUNDS:  
Once a month, the Imprest Fund Custodian submits a reimbursement packet which contains Accounting for Investigative Funds (A&I's) along with a red-line memorandum sent through channels via the Chief of Police or his designee to the Commander of Business Management Section.

The purpose of the A&I is to affirm that specific resources were employed during the course of an official investigation. The A&I's contain the names of the investigators, receipt numbers, dates, and amounts expended. The A&I's serve as the primary accounting instrument for the fund, and must be submitted to process reimbursement of resources to replenish the fund.

RECONCILIATION AUDIT: At the beginning of each month, the Imprest Coordinator of the Investigating Unit sends to the Budget Unit, copies of journals pertaining to the different Imprest Funds.

Also, at the beginning of each month, the Budget Unit receives from the Credit Union, a printout of the Account Statement detailing all transactions for each of the Imprest Fund accounts maintained in the Credit Union.

Upon receipt of the journals and receipts, the Fiscal Assistant (1) matches the receipts with journal entries; (2) reconciles with the Credit Union's Account Statement and; (3) posts to update the individual unit files, which are maintained by the Fiscal Assistant.



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STANDARD OPERATING PROCEDURES: S.O.P. 6

(Continuation)

REIMBURSEMENT PROCEDURES: After the Fiscal Assistant has completed the reconciliation audit; the receipts are posted to the investigators' files, thus clearing the original transaction posting from the journals submitted from the Investigating Unit.

A Reconciliation Report containing an analysis of the composition of the particular Imprest Fund is prepared by the Fiscal Assistant for the approval of the Commander of the Business Management Section and subsequent approval of the Assistant Chief of the Administration Division.

A copy of the approved Reconciliation Report is forwarded to the Imprest Fund Custodian and divisional Assistant Chief.

Upon approval of the Reconciliation Report, a request for reimbursement is processed through the Oracle iExpense System to the Finance Department for issuance of a check in the name of the Fund Custodian. When a check has been issued and sent to the Business Management Section, the Fund Coordinator is contacted for the transferring of possession. It is then the responsibility of the Fund Coordinator to deposit the check in their respective Imprest Fund account.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

S.O.P.: 7

SUBJECT: Monitoring of Law Enforcement Training Trust Fund, Second Dollar Monies

PURPOSE: To outline the procedures for tracking, monitoring of the L.E.T.T.F., Second Dollar revenue and expenditures.

SCOPE: Funds generated in the Law Enforcement Training Trust Fund can only be utilized in accordance with Section 943.25 of the Florida Statutes.

Oracle Financial System Reports. All revenue and expenditure transactions must be reviewed against the Oracle Financial System printouts corresponding to the Law Enforcement Training Trust Fund on a monthly basis, in order to ensure accuracy.

REVENUE. Revenues generated for the Law Enforcement Training Trust Fund is deposited only to the corresponding Fund, Organization and Object Code under the Oracle General Ledger.

Jorge Blanco  
Section Commander

AUG 29 2019

Effective Date



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STANDARD OPERATING PROCEDURES: S.O.P. 7

(Continuation)

EXPENDITURES. Expenditures to the Law Enforcement Training Trust Fund are monitored based on appropriate authorization to ensure accuracy and compliance with the guidelines set forth by the Police Standards and Training Commission.

RECONCILIATIONS. A reconciliation memorandum is prepared, whenever an error is discovered, based on review of the Oracle computer printouts. The reconciliation memorandum is reviewed and approved by the Commander of the Business Management Section. The reconciliation memorandum is then sent to the Finance Department for processing.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

- S.O.P.: 8
- SUBJECT: PROCEDURE FOR EMERGENCY MOBILIZATION OF PERSONNEL
- PURPOSE: To outline the procedures for implementing emergency mobilization to provide whatever resources may be necessary to adequately support operationally mobilized personnel.
- SCOPE:
- I. Alert Notification Procedures
    - A. The Business Management Section shall maintain updated emergency mobilization lists. These lists shall contain current addresses and phone numbers of all personnel assigned to the Section. These lists are confidential in nature and shall not be posted or placed in any unsecured area.

Jorge Blanco  
Section Commander

Effective Date



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STANDARD OPERATING PROCEDURES: S.O.P. 8

(Continuation)

- A. By the 5<sup>th</sup> day of each month the Commander of the Business Management Section shall submit an Emergency Mobilization List of both sworn and civilian personnel under their command to the Commander of the Office of Emergency Management (OEM)
- B. Upon notification by the Business Management Section Commander to mobilize, each Section Commander of the Business Management Section will notify sworn personnel to report to their designated area of responsibility.
- C. Civilian personnel will be notified to commence preparation for procurement of food, equipment, supplies, and services that will be needed during the mobilization.
- D. The Commander of the Budget Unit will coordinate all purchases and maintain a log of all actions taken during mobilization relative to those purchases.
- E. Training needs relative to mobilization will be identified and personnel will be scheduled for appropriate training on an as needed basis.
- F. For additional information regarding responsibilities during mobilization, refer to Departmental Order 10, Chapter 1.

# City of Miami



EMILIO T. GONZALEZ, Ph.D.  
City Manager

## L.E.T.F., L.E.T.T.F. AND IMPREST FUNDS DETAIL

### STANDARD OPERATING PROCEDURES

- S.O.P.: 9
- SUBJECT: HURRICANE OPERATIONS
- PURPOSE: To outline the procedure, which will be utilized by Business Management Section personnel, should a hurricane threaten the City of Miami.
- SCOPE: All Business Management Section personnel will be available for duty during a hurricane threat. Personnel will be advised of emergency work schedules when hurricane warnings are issued. Select personnel designated as "essential" will be assigned according to the Emergency Mobilization Assignment List.
- I. General Responsibilities: Refer to Departmental Order 10, Chapter 3. (Hurricane & Severe Weather Response Plan)
    - A. Business Management Section supervisors will assign sufficient personnel under their command to secure and protect property and records in their areas of responsibility.
    - B. Each Unit/Detail assigned to the Business Management Section will establish a roster and time schedule for personnel (under their command) who will remain on duty or be available for duty.

  
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Jorge Blanco  
Section Commander

AUG 27 2019  
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Effective Date



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STANDARD OPERATING PROCEDURES: S.O.P. 9

(Continuation)

- C. Following a checklist, Supervisors from each Unit/Detail will ensure that their areas of responsibility have been secured. (Annex #1)
- D. As soon as feasible (or operating strength permits), on-duty personnel will be relieved to secure their homes. The number of hours granted and the work status of employees permitted to secure their homes will be determined by the City Manager.
- E. Personnel who have not been designated to work during the hurricane will be notified when the City Manager has authorized their release.
- F. Refer to Departmental Order 10, Chapter 3.

II. After Hurricane Has Passed

- A. When notified that the hurricane has passed the Miami are, the Business Management Section Commander, will take the following actions:
  - 1. Determine personnel needs and call in off-duty personnel.
  - 2. When appropriate, relieve personnel who worked during the hurricane.
  - 3. Prepare and submit a report of emergency purchases to the E.O.C. Commander.
  - 4. Prepare an After Action Report for the section.

STANDARD OPERATING PROCEDURES: S.O.P. 9  
(Continuation)

Annex #1

HURRICANE PREPARATION CHECKLIST

- \_\_\_\_\_ 1. Remove files or boxes from the floor.
- \_\_\_\_\_ 2. Lock all file cabinets.
- \_\_\_\_\_ 3. Secure all nonstationary items (e.g., papers, books, etc.).
- \_\_\_\_\_ 4. Unplug all electrical equipment (e.g., computers, calculators, etc.).
- \_\_\_\_\_ 5. Close all doors to offices with windows.
- \_\_\_\_\_ 6. Store all computer media (e.g. floppy disks, etc.)
- \_\_\_\_\_ 7. Desktop items (e.g., staplers, calendars, etc.) will be placed inside file cabinets.
- \_\_\_\_\_ 8. Wall hangings (e.g., bulletin boards, pictures) will be placed inside file cabinets.
- \_\_\_\_\_ 9. The department will not assume responsibility for damaged personal items.