



## TRANSIT POLICE

# ACCOUNTING SYSTEM

Effective Date: September 12, 2005

Revised: June 21, 2013

Reviewed Date:

Review Frequency: As Required

Office of Primary Responsibility: Manager Finance

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## POLICY

### Definitions

Chief Officer – The Transit Police Chief Officer or delegate.

Police Act – The BC Police Act, RSBC 1996, c. 367, and the regulations thereto, including the Transit Police Operations Regulation, all as amended from time to time.

Police Board – The South Coast British Columbia Transportation Authority Police Board.

SCBCTA – The South Coast British Columbia Transportation Authority commonly referred to as “TransLink”.

Transit Police – The South Coast British Columbia Transportation Authority Police Service.

Transit Police Personnel – Sworn police officers and civilians who work for the Transit Police.

TSML – The TransLink Security Management Limited, a subsidiary of the South Coast British Columbia Transportation Authority and legal entity/employer for the Transit Police.

### Authority

1. The Transit Police is a Designated Policing Unit in British Columbia established pursuant to s. 4.1 of the *Police Act* upon application made by the SCBCTA. Pursuant to the application approval, the Transit Police is a part of the TSML, a SCBCTA subsidiary. The Transit Police is governed by the Police Board.
2. Section 7(1) of the *South Coast British Columbia Transportation Authority Act* requires the SCBCTA to establish and maintain an accounting system in accordance with generally accepted accounting principles. The TSML as a SCBCTA subsidiary is included in this requirement.

**General**

3. The Transit Police is part of the SCBCTA's accounting system and financial management processes and will comply with SCBCTA's accounting processes and procedures and financial management requirements as well as those of the TSML where issued.
4. The Transit Police will comply with additional financial policies and procedures as issued by the Police Board in order to ensure the effective and efficient operations of the Police Service and discharge of duties by Transit Police Personnel.
5. All cash within SCBCTA, including cheques and negotiable items, will be collected, safeguarded and disbursed in accordance with the SCBCTA, TSML and Police Board issued policies and procedures. Written policy will include, but is not limited to:
  1. maintenance of an allotment system, if any, or records of appropriations amongst organizational components or functions;
  2. preparation of financial statements;
  3. conduct of internal audits;
  4. persons or positions authorized to accept or disburse funds.

**PROCEDURES****Accounts Payable**

6. The Transit Police accounts payable will be processed through a shared service with the SCBCTA Accounts Department, including handling of the establishment of vendor files, purchase orders, and verification of payment approvals before payment is issued.
7. The Transit Police Finance Section will process individual invoices to be sent to SCBCTA Accounting for entry into the accounting system and payment. The Transit Police Finance Section will ensure that invoices are ready for entry when received by SCBCTA Accounting by ensuring they are coded, and appropriate approval levels are obtained prior to submission.
8. Purchase orders are to be requested from SCBCTA Procurement by the Transit Police and supplementary information, including quotes and sole source justifications forms are to be included with the request. Completed copies forwarded to the Transit Police Finance Clerk ("Finance Clerk") will be kept for Transit Police records and forwarded to appropriate parties as required.
9. Transit Police Personnel expense claims and Police Board Members' payments and expenses will be processed by the Finance Clerk and appropriate approvals obtained, prior to submission to SCBCTA Payroll Department ("TransLink Payroll").

TransLink Payroll will provide direct payment to Police Board Members and Transit Police Personnel.

### **Payroll**

10. The Transit Police payroll will be processed through a shared service with the SCBCTA (formerly processed by Coast Mountain Bus Company).
11. The Transit Police payroll will be completed by the Transit Police Payroll Clerk ("Payroll Clerk") prior to the TransLink Payroll processing deadlines. Updates prior to the current pay period will be recorded and submitted to TransLink Payroll for late payroll adjustments, and will be tracked by the Payroll Clerk to ensure completion and accuracy.
12. The Payroll Clerk will create and maintain tracking files as required by Transit Police management.
13. The Transit Police Manager Finance ("Manager Finance") will be responsible for tax and other government order payments and filings (i.e., Canada Revenue Services and the Public Service Pension Plan).

### **Deposit of Cheques**

14. The Finance Clerk will prepare the Bank Deposit listing the cheques and cash to be deposited. The Manager Finance will be required to review and sign off on the deposit (including supplementary cash receipt summary). The deposit slip and the funds will be taken by the Finance Clerk to the designated Bank for deposit into the TSML bank account.
15. A copy of the deposit slip stamped by the teller will be kept on file by the Finance Clerk and will be used to confirm the transaction with the monthly bank reconciliation.

### **Reconciliation of Petty Cash**

16. Petty cash will be used for reimbursement of minor expenses of less than \$100. Custody of the petty cash will be maintained by the Finance Clerk held in a locking cash box kept in a secure location. Any disbursements out of petty cash will require the original detailed receipt and completion of a petty cash voucher. The voucher will be completed by the Finance Clerk, including coding the nature of the expense, and initialed by recipient of the petty cash.
17. When the petty cash balance requires replenishing, a reconciliation of the petty cash will be prepared by the Finance Clerk; vouchers and original receipts will be attached. The Manager Finance will review the reconciliation and forward it to the Deputy Chief Officer Support Services for approval. The completed replenishment request package will be sent to SCBCTA Accounts Payable for a cheque to be issued to and cashed by the Manager Finance.
18. Funds will be brought to the Finance Clerk and the amount will be verified by the Finance Clerk and evidenced by way of initials on the cheque stub and attached to a

copy of the petty cash replenishment request. The funds will be placed by the Finance Clerk in the cash box for safekeeping.

### **Investigative Fund/Purchase of Evidence**

19. The Transit Police has established a Crime Reduction Unit Investigative Fund (Fund) of up to \$500 to be used by the Crime Reduction Unit (CRU) to solely purchase information and/or evidence required during the course of ongoing police investigations.
20. Transit Police Personnel will adhere to the following procedures regarding access to and control of the fund:
  1. the CRU Sergeant will have primary custody and control of the Fund monies which will be secured in an approved lock box and in a secure location;
  2. a bound financial ledger is to be used by the CRU Sergeant to diarize all transactions from the Fund;
  3. Transit Police Form OZ330 - "Purchase of Evidence/Information" Form is to be completed and signed by both the investigating officer in receipt of the cash and the CRU Sergeant;
  4. the completed OZ330 Form is to be kept in the lock box, which will be submitted periodically for audit by the Manager Finance. The audit schedule for the Fund will be as specified in this protocol or as otherwise amended by the Chief Officer;
  5. a Fund reconciliation is to be prepared and the cash on hand verified by the CRU Sergeant after each month end. The Fund reconciliation documents will be as described in this protocol and as otherwise amended by the Manager Finance and Deputy Chief Officer Operations;
  6. the reconciliation will list all of the individual expenditures for the previous month;
  7. the supporting OZ330 Forms are to be attached to the monthly reconciliation;
  8. the reconciliation along with the supporting documentation is to be forwarded to the Inspector Operations for review and approval. The result of this monthly audit is to then be reported to the Manager Finance, no later than the 10<sup>th</sup> day after the month end;
  9. the Inspector Operations will make a request to the Manager Finance when replenishment of the Fund is required; and
  10. in the event that an investigation requires more than the \$500 held in the Fund, the investigating officer must apply for those additional funds needed through the chain of command.

21. The Deputy Chief Officer Operations will ensure that periodic value-for-money analysis is conducted on the information received and use of the funds.

**Key References:**

BC Police Act [RSBC 1996, Chapter 367] (As Amended November 11, 2011)

BC Provincial Policing Standards [1994]

South Coast British Columbia Transportation Authority Act [SBC 1998, Chapter 30]