



ALBUQUERQUE POLICE DEPARTMENT
GENERAL ORDERS

SOP 1-48 (Formerly 8-3)

Effective: 08/03/2022 Review: 08/03/2023 Replaces: 10/06/2006

1-48 FISCAL DIVISION (FORMERLY FINANCIAL MANAGEMENT DIVISION)

Related SOP(s), Form(s), Other Resource(s), and Rescinded Special Order(s):

A. Related SOP(s)

[3-20 Overtime, Compensatory Time, and Work Shift Designation \(Formerly 1-11\)](#)

B. Form(s)

None

C. Other Resource(s)

- Chief's Overtime (COT) Program Handbook
- City of Albuquerque Administrative Instruction Number 2-8 Cash Handling, Depositing, and Recording of Public Monies
- City of Albuquerque Administrative Instruction Number 3-14 Purchase of Goods or Services for Use by Employees
- City of Albuquerque Administrative Instructions on Purchasing
- City of Albuquerque and Albuquerque Clerical and Technical Employees, Affiliated with the American Federation of State, County, and Municipal Employees (AFSCME, Local 2962, AFL-CIO, CLC)
- City of Albuquerque and Albuquerque Police Officers' Association Collective Bargaining Agreement (CBA)
- City of Albuquerque Department of Finance and Administrative Services (DFAS) ePro System and Coursework
- Payroll Systems Section Instructions
- ROA 1994, §§ 5-5-1 to 5-5-40 Public Purchases
- [Work Force, TeleStaff, and Kronos Training](#)

D. Rescinded Special Order(s)

None

1-48-1 Purpose

The purpose of this policy is to ensure the Fiscal Division provides efficient and effective management of the Department's financial resources in accordance with federal and state laws and regulations, City ordinances, and generally accepted accounting principles (GAAP). The Fiscal Division is responsible for budget preparation and monitoring, accounting, purchasing, payroll, Albuquerque Police Department (Department) travel requests, and contracts.

1-48-2 Policy



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It is the policy of the Department to establish requirements to control the administration and implementation of the Department financial resources by adhering to City of Albuquerque ordinances and administrative instructions for purchasing, as well as City of Albuquerque Department of Finance and Administrative Services guidance documents to ensure that the Department is properly safeguarding its assets, to make sound financial decisions, and to provide accurate financial reports to the Director of the Office of the Chief.

N/A 1-48-3 Definitions

A. Exception

A payroll term used to indicate that a time card is missing hours.

B. Exception (Leave) Request

An entry in the Department scheduling or timekeeping system to use paid or unpaid leave, such as sick leave, vacation leave, administrative leave, or compensatory time.

C. Missed Punch

An employee has failed to punch in or punch out for the day in the Department timekeeping system.

D. Punch

For non-exempt (hourly) Department personnel, an entry that records when the employee clocks in and clocks out each day in the Department timekeeping system.

E. Receipted

The act of taking possession of products in order to stage them for inspection, place them into inventory, or deploy them to end user (requester) for immediate use.

F. Scheduling System

The computer system that Department personnel use to allocate and manage personnel.

G. Timekeeping System

The computer system through which the Department captures employee's hours and calculates time worked and leave as based on City of Albuquerque Human Resources Department rules, regulations, and policies, and, when applicable, the employee's union contract.

N/A 1-48-4 Fiscal Division



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- A. The Fiscal Division is comprised of several areas of responsibility, including, but not limited to, the Budget/Accounting Section, the Payroll Reconciliations and Payroll Systems Section, the Purchasing Unit, and the Chief's Overtime (COT) Program.
1. The Fiscal Manager is responsible for the following:
 - a. Manage all personnel within the Fiscal Division;
 - b. Review staffing needs in accordance with workload assessments to determine the most efficient and effective means of allocating human resources within the Fiscal Division; and
 - c. Oversee a Department employee's financial transactions, including purchasing receipting, deposits, revenue, and billing.

6 1-48-5 **Budget/Accounting Section**

A. The Fiscal Manager shall:

1. Be responsible for preparing and maintaining the Department's annual budget, including, but not limited to:
 - a. When necessary, reviewing the approved budget with the Chief of Police and command staff;
 - b. Preparing budget status reports and projections for revenues and expenditures;
 - c. Reviewing monthly expenditures throughout the year to ensure timely acquisition of budgeted items and to prevent budget deficits;
 - d. When necessary, reviewing revenue and expenditures with command staff;
 - e. Working with City of Albuquerque Budget Division personnel on appropriation amendments, contracts, resolutions, and information requests;
 - f. Preparing year-end and interim reports when requested by the Chief of Police; and
 - g. When necessary, developing problem resolution proposals.
2. On a semi-annual, quarterly, and annual basis, report the Department's annual budget to their chain of command and City of Albuquerque Department of Finance and Administrative Services (DFAS) personnel;
3. Manage the transactions that are paid through the Department's budget;
4. Ensure the Department's revenues and expenditures that are paid through the Department's budget are accurate;
5. Justify budget variables;
6. Develop a proposed annual operating budget for the Department in cooperation with other bureaus and divisions and with final review and approval by the Chief of Police;



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7. Provide financial expertise and analysis of budget requests for command staff as requested;
8. Evaluate the cost of services;
9. When necessary, develop revenue proposals;
10. Adhere to budget report deadlines as required by the Chief of Police and the City annual budget requirements;
11. Respond to requests for budget information from the Chief of Police and City Council; and
12. When necessary, present the Department's proposed budget to the Chief of Police, to the Chief Administrative Officer (CAO) during CAO budget hearings, and to City Council at City Council budget hearings.

B. The Senior Administrative Assistant shall:

1. Be responsible for reconciliation of all Department Purchase Cards (P-Cards) and manage their use;
2. Maintain the Scientific Evidence Division (SED) account activity;
3. Be responsible for Human Resources (HR) for the Fiscal Division; and
4. Perform any other duties that apply as requested by the Fiscal Division Manager.

6 1-48-6 **Payroll Reconciliations and Payroll Systems Section**

A. The Fiscal Manager shall:

1. Reconcile the Department's payroll systems on a bi-weekly basis;
2. Be involved in the internal and external audits of the Department; and
3. Assist with all other payroll duties as requested by the Fiscal Division Manager.

B. The Payroll Officer shall:

1. Supervise the Accounting Assistants within the Payroll Reconciliations and Payroll Systems Section;
2. Ensure all Department personnel are paid correctly by verifying Department personnel worked a minimum of eighty (80) hours during a pay period;
3. Participate in the development of Payroll Section policy and procedures;



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4. Develop the Payroll Systems Section Instructions;
5. Monitor scheduling system work activities to ensure that payroll is in compliance with this Standard Operating Procedure (SOP);
6. Audit the Department's payroll systems on a bi-weekly basis;
7. Have a general understanding of Department personnel's union contracts;
8. Participate in the development, testing, and implementation of the automated systems that are used to complete payroll functions; and
9. Any other duties that apply as directed by the Fiscal Division Manager.

C. The Accounting Assistant shall:

1. Ensure all time card and leave requests are approved by Department supervisors/managers by the end of the pay period;
2. Ensure all payroll exceptions are cleared within each of the Department's payroll systems;
3. Validate all payroll hours on a weekly and bi-weekly basis to ensure all Department personnel are paid correctly;
4. Generate payroll reports and queries;
5. Update the Department's payroll systems on a bi-weekly basis for:
 - a. New hires;
 - b. Transfers;
 - c. Compensation plan changes;
 - d. Employees who retire before they satisfy their years of service with the City of Albuquerque;
 - e. Temporary upgrades, consistent with SOP Overtime, Compensatory Time, and Work Shift Designation;
 - f. Retroactive/additional pay;
 - g. Specialty pay;
 - h. Retirements; and
 - i. Terminations.
6. On a bi-weekly basis, provide City Central Payroll personnel the Department's payroll file by Monday at ten o'clock a.m.; and
7. Any other duties that apply as directed by the Fiscal Division Manager.



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D. Department personnel shall:

1. Validate their calendar or time card within their assigned scheduling or timekeeping system in order to ensure that all time is correct and properly accounted for, including all planned leave requests;
 - a. When an employee has an unexpected absence from work, they shall contact their immediate supervisor.
 - i. The employee's immediate supervisor shall enter their employee's unplanned leave hours in their employee's assigned scheduling or timekeeping system.
2. On a weekly basis, review and approve all time card entries no later than Sunday at midnight;
 - a. Department personnel shall enter any non-scheduled work activity as soon as possible but no later than twenty-four (24) hours, including, but not limited to:
 - i. Court time;
 - ii. Calls for service overtime;
 - iii. Chief's Overtime;
 - iv. Tactical plan participations;
 - v. Mandatory overtime assignments; and
 - vi. Any activity in which they are not pre-scheduled to work.
 - b. Department personnel shall notify their immediate supervisor of any inaccuracies or omissions in their time card.
 - c. By electronically approving their time card, Department personnel are attesting to the information being complete and accurate.
3. Verify that the hours entered by their immediate supervisor in their scheduling or timekeeping system are correct;
 - a. If after reviewing their bi-weekly pay check the employee notices an inconsistency in their pay, they shall take the following steps to correct the inconsistency:
 - i. The employee shall clearly articulate the issue by e-mailing their immediate supervisor and, when applicable, include the following information:
 1. For the timekeeping system:
 - A. The reason why the employee's immediate supervisor needs to manually enter a punch;
 - B. The specific location of where the employee was when they missed a punch;
 - C. The location and time the punch should have been for; and
 - D. Whether other Department personnel witnessed this employee at that location and time.
 2. For the scheduling system:
 - A. The reason why the leave request or overtime was not entered or approved on time;



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- B. The location of where the overtime was worked, including the case or Computer-Aided Dispatch (CAD) number; and
- C. The date and time the overtime worked.

E. A supervisor shall:

1. Create and maintain current and accurate schedules when using the scheduling or timekeeping system for Department personnel who are under their supervision;
2. Review and approve any leave requests, including time card exceptions for their subordinates on a daily basis;
3. Enter their employee's unplanned leave hours into the scheduling or timekeeping system;
4. Make all necessary corrections and adjustments to the employee's time card;
5. A supervisor may adjust an employee's clock in and/or clock out time to correct the time card but shall not edit with the intent to avoid, decrease, or increase overtime compensation.
5. Approve their employee's time card on a weekly basis, no later than Monday at nine o'clock a.m.;
- a. By approving a time card, the supervisor is attesting that, to the best of their knowledge, the time card is complete and accurate.
6. If unable to access the timekeeping system, delegate through their chain of command for another supervisor to review and approve their employees' time cards; and

- a. A supervisor shall not allow another employee to log into the scheduling or timekeeping system using their credentials.

7. Ensure that all planned leave requests are submitted correctly (in the scheduling or timekeeping system; and
- a. For the first week of the pay period, or Saturday through Friday, a supervisor shall approve their employee's leave requests.
8. Ensure all employees under their supervision are educated in the use of the scheduling or timekeeping system.

- a. Department personnel may refer to the training materials that are found on the City's SharePoint site at [Work Force, TeleStaff, and Kronos Training](#).

6 1-48-7 Purchasing Unit



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A. Department personnel shall:

1. Follow all provisions for the purchasing of goods and services, and receiving any purchased items in accordance with the City's Public Purchases Ordinance, the City's Administrative Instructions, and City Procurement Division documents and manuals;
2. Contact Fiscal Division personnel prior to making any purchases regardless of the cost or value at apdfiscal@cabq.gov;
3. Contact Fiscal Division personnel for general purchasing questions;
 - a. Fiscal Division personnel shall guide Department personnel with the required documentation needed for purchasing.
 - b. Department personnel shall provide all documentation for purchasing in a timely manner.
 - c. When Department personnel are seeking to establish or renew a contract for services, they shall contact Fiscal Division personnel sixty (60) days prior to the contract termination date for cancellation or reinstatement;
 - i. Fiscal Division personnel shall notify the Department employee who is involved in the contract three (3) to six (6) months prior to the contract termination date.
 - ii. Department personnel shall respond to the email within one (1) week with the pertinent requested information.
 - c. When possible, Department personnel who are requesting to purchase items shall provide Fiscal Division personnel with three (3) written quotes from three (3) different vendors.

3. A division supervisor shall:

- a. Be responsible for their division's budget;
- b. Ensure their division personnel who make purchases are in compliance with DFAS ePro courses 101 and 102;
- c. Be responsible for ensuring their division personnel completed the following steps when making purchases through DFAS ePro:
 - i. The Department employee who made the purchase receives the actual goods or services;
 - ii. The Department employee who received the goods shall inspect the goods by validating or matching the purchase order and the packing/delivery slip;
 - iii. If the order was incorrect:
 1. The employee who made the purchase shall notify the supplier of the problem(s) and discrepancy(s);
 2. The supplier addresses the problem(s) and discrepancy(s); and
 3. Document the name of the person who accepted the return of the item, why the item was returned, and when the item was returned.
 - iv. If the order was correct:



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1. The employee who made the purchase shall receipt the order in the DFAS ePro system; and
 2. The employee shall attach the packing/delivery slip to the receipt in the DFAS ePro system.
4. The Fiscal Officer shall:
- a. Supervise the supervising Senior Administrative Assistant, the Department Buyer, and three (3) Accounting Assistants;
 - b. Reconcile the Department's general ledger;
 - c. Reconcile the Scientific Evidence Division's (SED) account activity;
 - d. Respond to requests from internal and external auditors; and
 - e. Have a full understanding their subordinate's job duties.
5. The Senior Administrative Assistant shall:
- a. Create and maintain customer files including, but not limited to, contracts, special events, and filming permits;
 - b. Send COT Program agreements to the City's Legal Department and the Office of the Chief of Police for approval;
 - c. Maintain the Department's Access database that stores COT Program records and coordinate with City Accounting Division personnel;
 - d. Review open accounts receivables (AR), including invoicing, reconciliation and collections; and
 - e. Supervise the Accounting Assistants, which includes having a full understanding of their job duties.
6. The Department Buyer shall:
- a. Be responsible for all Department requisitions, including ensuring that they are consistent with the City Administrative Instructions on purchasing;
 - b. Assign the Department's requisitions to the appropriate AP clerk;
 - c. Gather and forward formal bids, requests for proposals (RFP), and specifications to DFAS personnel; and
 - d. Monitor contracts to ensure that all invoices are complete and paid by the end of the City's fiscal year.
7. The Accounting Assistant shall:
- a. Assist Department personnel and external customers with general Fiscal Division inquiries;
 - b. For accounts payable:
 - i. Ensure all invoices have documentation that all goods and services have been rendered;
 - ii. Approve vouchers;
 - iii. Run match exception reports;
 - iv. Ensure all unmatched invoices are worked on a daily basis;



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- v. Process cash deposits;
 - vi. Provide support services to other divisions; and
 - vii. Validate tax exempt certificates.
 - c. For the COT Program:
 - i. Create work orders as PDFs;
 - ii. Assist sworn personnel with requests for overtime;
 - iii. Answer questions and calls from community members who request vehicle identification number (VIN) inspections, which includes completing the SharePoint site form;
 - iv. Complete work orders and requests forms;
 - v. Receive and deposit VIN inspection payments;
 - vi. Notify customers if the VIN inspection request was not filled;
 - vii. For cancellation of assignments, cancel sworn personnel and the work order in the Department's Access database;
 - viii. Create the COT Program book; and
 - ix. Respond and provide necessary information for New Mexico Inspection of Public Records Act (IPRA) requests.
 - d. For travel:
 - i. Create travel authorizations (TA) and create cover sheets for travel;
 - ii. Gather pertinent information that was not attached to the travel request;
 - iii. Create cash advances (CA);
 - iv. Create expense reports;
 - v. Process the daily deposit; and
 - vi. Save contracts to the Fiscal Division's system folder for new contracts and for old contracts that have expired.
 - e. Cash deposits;
 - f. Review bank activity;
 - g. Receive and process cash and checks from other divisions, vendors, and individuals in compliance with the City's cash handling procedures; and
 - h. Provide for proper documentation, recordings, and deposits of cash receipts.
2. The Contract Specialist shall:
- a. Identify the scope of the services needed for each contract;
 - b. Create a first draft of the contract using the City's Purchasing Division-approved contract templates;
 - c. Work with City Legal Department personnel to get approval of contract terms;
 - d. Obtain vendor signatures on contracts and other documents as required by City Legal Department personnel and City Risk Management Division personnel;
 - e. Create purchasing requisition request documents; and
 - f. Track contracts that are in process through PeopleSoft.