

Washington, DC Chapter of Concerns of Police Survivors  
P.O. Box 31549  
Washington, DC 20030-1549  
202-332-2677

*Standard Operating Procedure #2012-04*

*November 10, 2012*

*Review/Revision: October 4, 2014*

*Review/Revision: February 6, 2016*

*Financial Policies*

**1.1 Scope:** This Standard Operating Procedure (SOP) establishes guidelines for the Washington, DC Chapter of Concerns of Police Survivors (C.O.P.S.) regarding the handling of financial transactions in a fiscally responsible and transparent manner.

**1.2 Objective:** To assure that all financial transactions of the Washington, DC Chapter of C.O.P.S. are completed in a manner that reflects consistent practices, transparency, and protection for the Washington, DC Chapter of C.O.P.S. Treasurer and other Washington, DC Chapter of C.O.P.S. Board members from any perceived appearance of mishandling of Washington, DC Chapter of C.O.P.S. funds. This SOP will also provide clear guidelines about reimbursement for expenses and travel.

**1.3 APPROVED:** This SOP was approved and adopted by the Washington, DC Chapter of C.O.P.S. Executive Board on November 10, 2012, was reviewed and revised by the Executive Board on October 4, 2014, and was reviewed and revised by the Board on February 6, 2016.

**1.4 Chapter Board:** Any reference to the Chapter Board in this SOP, infers voting members of the Chapter Board.

**2.0 BANKING PRACTICES:**

**2.1 BANK:** All Washington, DC Chapter of C.O.P.S. accounts will be held in a bank that is federally insured and that has multiple branch locations in multiple cities/towns within the Chapter service area.

## **2.2 BANK STATEMENTS:**

- A.** Washington, DC Chapter of C.O.P.S. account(s) bank statement(s) will be mailed to the Washington, DC Chapter of C.O.P.S. Post Office Box. After being received in the Post Office Box, the bank statement(s) will be forwarded to the Chapter Treasurer in a timely manner in order for the Treasurer to reconcile the account(s). The bank statement(s) is also available Online and can be easily accessed by the President and the Treasurer at any time.
- B.** A copy of the bank statement(s) will be available for the Chapter's Board for review upon demand.

## **2.3 ONLINE BANKING:**

- A.** Online banking transactions, including bill payment and transfer of funds, are permitted on a case by case basis and must be approved by the Chapter President with the approval of the Board.
- B.** Access to view the bank account(s) on-line will be determined by the Chapter's President with the approval of the Board.
- C.** Account log in password(s) to view the banking history will be changed annually in *Month of Annual Meeting* following the Washington, DC Chapter of C.O.P.S. Annual Meeting and/or following any election and/or appointment of the Washington, DC Chapter of C.O.P.S. President and/or Chapter Treasurer.

**2.4 CHECK/DEBIT CARDS:** Chapter bank account(s) Check/Debit Card(s) is/are permitted and its use must be approved by the Chapter President with the approval of the Board.

## **3.0 DEPOSITS:**

### **3.1 DEPOSIT OF CHAPTER FUNDS:**

- A.** All Chapter funds (cash, check, or money order) will be received and deposited by the Chapter Treasurer within 14 days of receipt.
- B.** A copy of the deposit receipt(s) will be posted to Chapter financial records and recorded in an account ledger within 14 days of receiving the funds, and will be maintained in a file to be retained for four (4) years by the Chapter Treasurer.

### **3.2 DEPOSIT OF CASH – special accounting procedures:**

- A.** Before depositing cash from a special event and/or merchandise sales, three people who are attending the event will be designated by the Chapter President or his representative to count the cash, indicate the amount and sign a “cash accounting” form.

**B.** Cash from a special event and/or merchandise sales will be deposited into the Chapter's bank account within five (5) days of the event by the Chapter Treasurer.

**C.** A copy of the cash deposit receipt will be posted to Chapter financial records and recorded in an account ledger, within five (5) days of receiving the funds, and will be maintained in a file to be retained for four (4) years by the Chapter Treasurer.

#### **4.0 REIMBURSEMENT:**

##### **4.1 ELIGIBILITY FOR EXPENSE REIMBURSEMENT:**

**A.** To be eligible for reimbursement for an expense incurred for Washington, DC Chapter of C.O.P.S. purposes other than travel/transportation expenses, the expense must have been pre-approved by Board vote for any expense over \$250.00 or pre-approved in writing by the Washington, DC Chapter of C.O.P.S. President for any expense \$250.00 or less.

**B.** To request reimbursement, an individual must complete and sign the Chapter's Request for Reimbursement Form (Form DC#1) and include receipts within 60 days of the expense. The Request for Reimbursement Form (Form DC#1) is available at any Business Meeting or can be obtained from the Chapter President via a telephone call or an e-mail request, or can be found on the Chapter website. The form can be submitted at a Business Meeting or can be mailed to: Washington, DC Chapter of Concerns of Police Survivors, P.O. Box 31549, Washington, DC 20030-1549.

**C.** Reimbursements will not be given for expenses without a submitted Request for Reimbursement Form (Form DC#1) signed by the individual requesting reimbursement.

**D.** Reimbursement will not be given for any expenses without a proper receipt. If there is no receipt available or it has been lost or destroyed, the individual(s) must include a statement reporting the circumstances as to why a receipt is not available.

**E.** The Washington, DC Chapter of C.O.P.S. Board reserves the right to deny reimbursement for reimbursement requests received after 60 days of the expense(s) incurred.

**F.** The Washington, DC Chapter of C.O.P.S. Treasurer will provide reimbursement as appropriate within 21 days of the receipt of the Request for Reimbursement Form (Form DC#1).

**G.** All reimbursement checks greater than \$500.00 will require two (2) signatures by the individuals authorized to sign checks for the Washington, DC Chapter of C.O.P.S. account(s). (SPECIAL NOTE: At the time of the most recent changes to the Chapter Bylaws that permits checks \$500.00 or less to require only one (1) signature vice two (2) signatures), the Chapter Treasurer reported having nearly 500 printed Chapter checks on

hand. The Chapter checks have printed on them "two signatures required over \$250.00". The Chapter's checking account banking facility advised the Treasurer that with this statement pre-printed on the check that requires two signatures over \$250.00 it could be a problem when a check is submitted for payment in an amount over \$250.00 with only one (1) signature even though our Bylaws permit one signature over \$500.00. The Board discussed this matter and there was consensus that as long as we have so many of the printed checks with the statement requiring two (2) signatures over \$250.00 that we would continue to have two (2) signatures to satisfy any misunderstanding with any banking facility. When new checks are ordered, the statement will be amended to meet the requirement of the Chapter Bylaws.

**H.** Any authorized reimbursement to an individual(s) is predicated/contingent upon the Chapter having adequate funds available and that a request form has been properly completed and approved.

#### **4.2 ELIGIBILITY FOR TRAVEL REIMBURSEMENT:**

**A.** Travel reimbursement, if allowable, will only be available for individuals who fully attend the Washington, DC Chapter of C.O.P.S. activity/event or a National C.O.P.S. activity/event. Unless approved by the Board, there is no reimbursement for travel/transportation for a local activity/event, defined as being within a 75 mile radius of Washington, DC.

**B.** Payment for any travel for a Chapter, a local, or a National C.O.P.S. event/activity will not be prepaid or paid during the time of travel unless there are unusual circumstances and it is approved by the Board.

**C.** Individuals requesting travel reimbursement must complete and sign the Travel Expense Report Form (Form DC#5) and include copies of all receipts. The Travel Expense Report Form (Form DC#5) is available at any Business Meeting or can be obtained from the Chapter President via a telephone call or an e-mail request, or can be found on the Chapter website. The form can be submitted at a Business Meeting or can be mailed to: Washington, DC Chapter of Concerns of Police Survivors, P.O. Box 31549, Washington, DC 20030-1549.

**D.** To be eligible for reimbursement for travel expenses incurred, the travel expense must meet the criteria in a relevant SOP, if applicable, or be pre-approved by the Board and recorded in the meeting minutes.

**E.** Persons traveling to a Washington, DC Chapter of C.O.P.S. activity/event or to a National C.O.P.S. activity/event will be expected to travel in the least expensive mode of travel (air or personal vehicle). If an individual chooses to travel in another mode that is more expensive, the individual will be reimbursed only for the amount of what the least expensive mode of travel would have cost, e.g., if a roundtrip airfare to destination is

\$300.00, and vehicle mileage cost to the destination is \$600.00, reimbursement will be only \$300.00 if the person chooses to drive, not \$600.00.

**F.** Persons traveling to a Washington, DC Chapter of C.O.P.S. activity/event or to a National C.O.P.S. activity/event will be expected to participate in the entire C.O.P.S. event for which they are traveling and requesting reimbursement. If the individual does not participate in the entire C.O.P.S. event, reimbursement may be denied.

**G.** If travel to a C.O.P.S. Chapter or National event requires the transport of supplies via automobile, only one individual representative may be reimbursed, even if another mode of travel is less expensive, with written authorization by the Chapter President with the approval of the Board.

**H.** If two or more individuals are travelling by personal vehicle, only one individual will be reimbursed for the travel expense.

**I.** When traveling by air, an individual may be reimbursed for the cost of checking a maximum of one piece of luggage.

**J.** An individual will be reimbursed for travel up to a maximum of \$450.00 (not including the cost of parking in a long term parking facility if travel is by air) unless authorized by the Board on a case by case basis.

**K.** All reimbursement checks greater than \$500.00 will require two (2) signatures by the individuals authorized to sign checks for the Washington, DC Chapter of C.O.P.S. account(s). (SPECIAL NOTE: At the time of the most recent changes to the Chapter Bylaws that permits checks \$500.00 or less to require only one (1) signature (vice two (2) signatures), the Chapter Treasurer reported having nearly 500 printed Chapter checks on hand. The Chapter checks have printed on them "two signatures required over \$250.00". The Chapter's checking account banking facility advised the Treasurer that with this statement pre-printed on the check that requires two (2) signatures over \$250.00 it could be a problem when a check is submitted for payment in an amount over \$250.00 with only one (1) signature even though our Bylaws permit one signature over \$500.00. The Board discussed this matter and there was consensus that as long as we have so many of the printed checks with the statement requiring two (2) signatures over \$250.00 that we would continue to have two (2) signatures to satisfy any misunderstanding with any banking facility. When new checks are ordered, the statement will be amended to meet the requirement of the Chapter Bylaws.

**L.** Any authorized reimbursement to an individual(s) is predicated/contingent upon the Chapter having adequate funds available and that a request form has been properly completed and approved.

**M.** In order for any individual to be eligible for requesting reimbursement by the Chapter for any travel expenses he/she must be a survivor of a law enforcement officer who died in the line of duty as defined by federal criteria. An individual who requests reimbursement from the Washington, DC Chapter of C.O.P.S. must be an active/participating survivor/member of the Washington, DC Chapter of C.O.P.S. In addition, the individual must be included in the survivor/membership database at the Washington, DC Chapter of C.O.P.S. level and at the National C.O.P.S. Office as being a survivor/member of the Washington, DC Chapter of C.O.P.S.

**N.** By accepting financial assistance/reimbursement from the Chapter for the purpose of attending the event for which the individual is seeking reimbursement, he/she must certify that:

1. he/she is an active/participating survivor/member of the Washington, DC Chapter of C.O.P.S. In addition, he/she is included in the survivor/membership database at the Washington, DC Chapter of C.O.P.S. level and at the National C.O.P.S. Office as being a survivor/member of the Washington, DC Chapter of C.O.P.S.;
2. the travel was completed as stated on the request for reimbursement form;
3. he/she attended and/or completed the appropriate C.O.P.S. sessions and programs offered at the event;
4. proof of attendance (for example, airfare receipt, parking receipt, confirmation by National C.O.P.S. of attendance at the event/training, etc.) is attached to the form requesting reimbursement;
5. no other funds were received or requested from any other C.O.P.S. or other organization for the same travel and/or event participation.

**O.** Airline reservations will be purchased at the lowest fare available offered by an airline, e.g., senior fare, coach fare, *Wanna Get Away* or similar airline programs, etc. In addition, any fees or charges for any optional or special service(s) associated with or charged with the purchase of an airline ticket (for example, upgrade of seating, *Business Select* or similar programs, checking more than one piece of luggage, *EarlyBirdCheck-In* or similar optional services, *ChoiceSeats* or similar optional services offered by an airline, etc.) are subject to disapproval for reimbursement unless unusual circumstances warrant the optional service(s) purchased.

**P.** If he/she did not comply with Chapter requirements in order to obtain travel reimbursement but received payment to attend the program/session/event, any funds received as payment will be returned to the Chapter.

#### **4.3 DISBURSEMENTS/REIMBURSEMENTS/EXPENDITURES (other than travel or training):**

**A.** Only members of the Washington, DC Chapter of C.O.P.S. may submit expenditures for approval and reimbursement.

**B.** If time does not permit the normal processing of an expense request, all reimbursable expenditures up to \$100.00 must first receive verbal approval from the Chapter's President or Vice President. Upon approval, the approving officer must send written notification to the Treasurer. The request must state the item(s) to be purchased, the proposed cost and the purpose of the expenditure. The President or Vice President reserves the right to disapprove the expenditure or to postpone a decision until obtaining Board approval. If the Chapter has the appropriate state sales tax exemption, the Chapter member shall obtain a copy of the applicable state sales tax exemption form from a Board member to present to the vendor upon purchase of the item(s). After the purchase and before reimbursement is made by the Treasurer the individual must complete and sign the Chapter's Request for Reimbursement Form (Form DC#1) and include receipts within 60 days of the expense. Invoice and reimbursement payments will be made within 21 days of the receipt of a properly completed reimbursement request form.

**C.** The majority of the Board must first approve all reimbursable expenditures greater than \$100.00. The request must state the item(s) to be purchased, the proposed cost and the purpose of the expenditure. In the event of the need to approve or disapprove an expenditure prior to the next Board meeting, the Board decision may be conducted via e-mail or telephone. Upon approval, written notification must be made to the Treasurer by the President or Vice President. If the Chapter has the appropriate state sales tax exemption, the Chapter member shall obtain a copy of the applicable state sales tax exemption form from a Board member to present to the vendor upon purchase of the item(s). After the purchase and before reimbursement is made by the Treasurer the individual must complete and sign the Chapter's Request for Reimbursement Form (Form DC#1) and include receipts within 60 days of the expense. Invoice and reimbursement payments will be made within 21 days of the receipt of a properly completed reimbursement request form.

**D.** Refreshments, moderate/reasonable in type(s) and amount(s), appropriate for the meeting, event or activity, may be made available and may be purchased by the Chapter when authorized by the President in accordance with the guidelines in "A" and "B" above. The cost of the refreshments may be reimbursed from Chapter funds.

**E.** Tributes commemorating/honoring a fallen officer on an anniversary date is normally planned and accomplished by the survivor(s) of the fallen officer. However, the Chapter is available to assist, if possible, with the conduct of the event. If requested by the survivor(s) of the fallen officer, a floral arrangement or wreath may be purchased by the Chapter for the ceremony. These arrangements shall be made with a member of the Board. The cost of the floral arrangement or wreath may be reimbursed from Chapter funds.

## **5.0 WRITING OF CHECKS:**

- A.** Check writing for Chapter business and reimbursement will be completed by the Washington, DC Chapter of C.O.P.S. Treasurer.
- B.** Invoice and reimbursement payments will be made within 21 days of the receipt of a properly completed reimbursement request form.
- C.** Checks greater than \$500.00 will require two (2) signatures by the individuals authorized to sign checks for the Washington, DC Chapter of C.O.P.S. account(s). (SPECIAL NOTE: At the time of the most recent changes to the Chapter Bylaws that permits checks \$500.00 or less to require only one (1) signature (vice two (2) signatures), the Chapter Treasurer reported having nearly 500 printed Chapter checks on hand. The Chapter checks have printed on them "two signatures required over \$250.00". The Chapter's checking account banking facility advised the Treasurer that with this statement pre-printed on the check that requires two (2) signatures over \$250.00 it could be a problem when a check is submitted for payment in an amount over \$250.00 with only one (1) signature even though our Bylaws permit one (1) signature over \$500.00. The Board discussed this matter and there was consensus that as long as we have so many of the printed checks with the statement requiring two (2) signatures over \$250.00 that we would continue to have two (2) signatures to satisfy any misunderstanding with any banking facility. When new checks are ordered, the statement will be amended to meet the requirement of the Chapter Bylaws.
- D.** As a minimum, the Washington, DC Chapter of C.O.P.S. President and Treasurer shall be recorded at the Chapter's banking facility as the authorized account holders of the Chapter account(s). A third person may be designated and authorized by the Chapter President to sign Chapter checks. This ensures the availability of a "second" person to sign a check that requires two (2) signatures.
- E.** If the Chapter Treasurer is unable to write a check for bill payment/reimbursement within 21 days of receipt of an invoice/reimbursement request, the responsibility of check writing will be deferred to the Chapter President.


**6.0 THE BOARD FINANCIAL RESPONSIBILITIES:**

- A.** Exert supervision, financial controls, and direction of the property (material and fiscal assets), business affairs, and activities of the Chapter.
- B.** Have absolute discretion in the approval and disbursement of the funds and in the sale, conveyance, transfer, leasing, pledging, use, and management of the property (material and fiscal assets) of the Chapter.



**C.** Have the power to adopt, and from time to time change, such rules and regulations for the use of the property and the conduct of business, financial affairs, and activities of the Chapter as it may consider advisable.

**D.** Have the power to delegate to officers, agents, and committees of the Chapter the powers to transact the business and carry out the functions of the Chapter, subject to the right of the Board to supervise, define, and terminate such powers.

A handwritten signature in black ink, appearing to read 'Hector T. Dittamo', written over a horizontal line.

Hector T. Dittamo  
President  
Washington, DC Chapter of C.O.P.S.  
February 6, 2016