

**I. Purpose**

The purpose of this policy is to establish accounting and control procedures for this agency's confidential fund.

**II. Policy**

It is the policy of this law enforcement agency to maintain stringent control over all confidential funds used by the agency, and to ensure that the funds are only used for authorized purposes.

**III. Responsibilities**

- A. It will be the responsibility of the CID Lieutenant to conduct physical audits of the Investigative Working Fund and report such findings to the Captain and the Director of Law Enforcement.
- B. It will be the responsibility of the CID Lieutenant to ensure that proper procedures are instituted and report any discrepancies directly to the Director of Law Enforcement.

**Procedures**

- A. Working Fund bank entries will be maintained in a bound, pre-numbered ledger and will incorporate the following legible entries:
  - 1. Date
  - 2. Investigators printed name
  - 3. Case number and explanation of expenditure
  - 4. Debit (cash out)
  - 5. Credit (cash in)
  - 6. Investigator's signature
  - 7. Supervisor's signature
  - 8. Account balance
- B. All ledger entries will be made with black ink and include:
  - 1. Debits (cash out) cross referenced to credits (cash in).
  - 2. Closed expenditures will be highlighted along with the corresponding entry regarding the return of funds.
- C. In the event of an error in a ledger entry:
  - 1. A single line will be drawn through the entry and initialed by

- the CID Lieutenant.
  2. The use of any correction fluid and/or eraser is prohibited.
- D. Audits of working fund ledger will:
1. Take place twice a year in January and July.
  2. Be documented in the ledger.
- E. Accounting for Expended Funds
1. For all funds expended, the deputy issuing payment shall ensure that an appropriate receipt is obtained, unless such an action would jeopardize a transaction or operation. If a receipt cannot be obtained, the deputy must submit a detailed explanation outlining the reasons for the lack of a receipt.
    - a. Receipts for purchase of information from a confidential informant should include the following:
      - (1) The agency's name
      - (2) A description of the information received or expected to be received
      - (3) The date and amount of payment
      - (4) The signature of the informant/payee
      - (5) The signature of the officer making the payment
      - (6) A signature from at least one other supervisor witnessing the payment
  2. In addition to the receipt, all deputies receiving confidential funds shall prepare a separate written expense report accounting for all cash withdrawn from the fund, as soon as practical but no later than 48 hours. The report should include:
    - a. item or informant control number on which the funds were expended;
    - b. date and place of the expenditure;
    - c. copies of receipts;
    - d. type of investigation; and
    - e. case number, where applicable.
  3. The written expense report with all supporting documents and receipts shall be submitted to the CID Lieutenant. The Lieutenant shall then review all documentation and complete an evaluation related to the expenditure for inclusion in the investigative file.
  4. Any funds not used for their stated purpose within 48 hours must be returned to the CID Lieutenant. The CID Lieutenant shall issue the deputy a receipt acknowledging that such funds were redeposited as unexpended.
  5. Unused confidential funds must be returned to the CID Lieutenant exactly as they were disbursed (i.e., same serial numbers). Any deviation must be

explained in writing and submitted to the appropriate supervisor and the confidential fund custodian.

- F. Investigative Expenses will include:
1. Confidential informant payments.
  2. Purchase of evidence.
  3. Miscellaneous investigative expenses.

### **Purchase Procedures**

- A. Within three (3) working days, Deputies will complete and submit to the CID Lieutenant, an Investigative Working Fund Expenditure Form (CCSO Form SO-188) for any working funds expended for investigative expenses.
- B. The investigative case number and appropriate description of the expenditure will appear under the “Comments” section of the CCSO Form SO-188.
1. Controlled Purchase – “Investigative expense incurred on <date> for a controlled purchase of <type of CDS/stolen property, etc.> utilizing confidential informant <#> in >county> County”.
  2. Hand to Hand Purchase – “Investigative expenses incurred on <date> for a hand to hand purchase of <type CDS/stolen property etc.> by <Deputy> in <county> County”.
  3. Confidential Informant Payment – “Investigative expense incurred on <date> for payment to confidential informant <#>”.
  4. All Other Investigative Expenses – “Investigative expense incurred on <date>. See memo to file for further explanation of expenses.
- C. Expenditures from the Investigative Working Fund will be determined and authorized by the Criminal Section Lieutenant and the Captain.
1. Any expenditure exceeding \$200.00 must be authorized by the Captain.
- D. The authorized Supervisor will sign the appropriate signature line on the completed CCSO Form SO-188.
1. In all instances, the first Supervisor line will be signed by the appropriate Lieutenant.
  2. The second approval line will be signed by the Captain.

3. In cases where the expenditures exceeds the limit set in C.1. the Major will sign the second approval line. Any expenditure in excess of \$300 must be authorized by the Chief Deputy.
  4. All supervisory or approval signatures on Working Fund Expenditure Forms will be original signatures.
- E. Distribution of completed Investigative Working Fund Expenditure Form (CCSO SO-188) is as follows:
1. Original will be maintained in the Investigative Working Fund file.
  2. One (1) copy will be filed in the investigative case file.
  3. When applicable, one (1) copy will be filed in the appropriate Confidential Informant file.