


# PINE BLUFF POLICE DEPARTMENT POLICY & PROCEDURES MANUAL

	<b>SUBJECT:</b>	<b>POLICY NUMBER</b> <b>360</b>
	<b>CONFIDENTIAL MONIES</b>	<b>ISSUE DATE</b> <b>02/19/2008</b>
	<b>CHAPTER: INVESTIGATIONS</b>	<b>EFFECTIVE DATE</b> <b>02/19/2008</b>
	<b>ISSUED By:</b> Chief of Police John E. Howell	<b>TOTAL PAGES</b> <b>3</b>

**I. PURPOSE**

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

**II. POLICY**

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

**III. DEFINITIONS**

**CONFIDENTIAL FUND:** The agency accounting and banking system that provides officers with investigative expense monies.

**CONFIDENTIAL FUND CUSTODIAN:** The employee responsible for dispensing and monitoring the use of investigative funds of officers. There shall be one custodian for Vice, Intelligence and Narcotics and one custodian for Detectives.

#### **IV. PROCEDURES**

##### **A. Authorization**

1. The confidential fund custodian shall have the following responsibilities with respect to the agency's confidential fund:
  - a. Maintenance of the fund in accordance with all appropriate laws and procedures;
  - b. Proper disbursements and deposits;
  - c. Direction of a quarterly internal audit of fund by the Deputy Chief or their designee;
  - d. Maintenance of a file containing copies of all relevant fund transaction documents; and
2. An annual audit of the confidential fund shall be performed by an independent accounting authority from outside the department in order to evaluate the continued integrity of the fund, and the need for any additional controls.
3. The confidential fund custodian shall make disbursements from the confidential fund only to authorized personnel for the following purposes:
  - a. Payments that are to be made directly to confidential informants;
  - b. Investigative funds for the purchase of illegal drugs, contraband and other criminal evidence;
  - c. Purchases of food and beverages for a confidential informant, suspect;
  - d. Expenditures for authorized undercover operations; and
  - e. Flash and front money.
4. The confidential fund custodian shall not be permitted to make disbursements from the confidential fund to himself.
5. Confidential fund transaction records shall be stored in a secured location, and access shall be restricted in accordance with applicable laws, ordinances and agency procedures.

**B. Withdrawals and Expenditures from Fund**

1. Authorized officers needing front money for an operation shall withdraw such funds at the beginning of the month and account for all funds at the end of the month.

**C. Accounting for Expended Funds**

1. All officers receiving confidential fund monies shall prepare a written report (payout form) accounting for all monies spent from the fund, as soon as practical. The report should include:
  - a. Item or CI number on which the monies were expended;
  - b. Date and place of the expenditure;
  - c. Copies of receipts;
  - d. Type of investigation; and
  - e. Case number, where applicable.
2. The written expense report with all supporting documents and receipts shall be submitted to the fund custodian for review and approval.
3. For all funds expended, the officer issuing payment shall ensure that an appropriate receipt is obtained, unless such an action would jeopardize a transaction or operation.
4. All unexpended funds shall be returned to the confidential fund custodian by the officer **as soon as practical**. The fund custodian shall issue the officer a receipt acknowledging that the funds were again deposited as unexpended.
5. Each officer may maintain a personal file containing a record of all confidential fund transactions, and copies of all relevant receipts and agency fund forms.