




Clayton County Police Department PROCEDURES

Subject CASH FUND ACCOUNTING		Procedure # B16	
Authorizing Signature 	Effective 08-29-2022	<input type="checkbox"/> New <input checked="" type="checkbox"/> Amended <input type="checkbox"/> Rescinds	Total Pages 7

I. PURPOSE

To ensure proper handling of all monetary accounts to govern the receipt, maintenance, and disbursement of all cash within the Clayton County Police Department.

II. POLICY

It shall be the policy of the Clayton County Police Department to establish and document the flow of cash and cash receipts, and provide guidelines for the proper management of monies for those employees responsible for receiving, handling, and safeguarding cash and cash equivalents.

III. AUTHORITY AND RESPONSIBILITY

- A. The Communications & Records Division is responsible for the receipt of cash monies for the payment of document copying fees, and background check fees and permit fees.
- B. The Support Services Division is responsible for the receipt of cash monies for the payment of animal adoption/reclaim fees.
- C. Persons authorized to receive cash payments are limited to designated personnel in each Division, and/or authorized supervisors.

IV. CASH DISBURSEMENT

- A. No petty cash accounts are maintained by the Clayton County Police Department. Therefore, no employees are authorized to make cash purchases or other cash payments on behalf of the Department. [CALEA 17.4.2(c)]
- B. The Chief of Police may order internal audits of cash funds to be conducted as needed and may delegate authority for conducting such audits. If such an audit is ordered, a report summarizing the findings of the audit shall be prepared and forwarded to the Chief of Police.

V. ACCOUNTING PRACTICES

Each component, subcomponent or unit (e.g., Animal Control, Records & Permits, etc.) of this Department who receives cash funds directly as part of a unit function and operations shall perform the following:

- A. Receipts will be issued for all cash received by personnel of the Support Services Division and the Communications & Records Division. [CALEA 17.4.2(b)]
 - 1. Support Services Division
Animal Control receipts will be issued from standard receipt books and copies will be maintained.
 - 2. Communications & Records Division
Receipts for cash received by Central Records & Permits will be generated by the cash registers in that unit. The journal tape will be maintained within the cash register until collected for audit.
- B. It is the responsibility of any personnel and/or supervisors who are designated and/or authorized to receive cash payments to maintain the security of said cash payments and the corresponding receipts until they are turned over to the designated Administrative Assistant, or authorized designee, assigned to the Logistics & Operations Unit.
- C. Cash and receipts from each day will be tallied on a daily ledger sheet and delivered to the designated Administrative Assistant, or authorized designee, assigned to the Logistics & Operations Unit, for balancing and preparing deposits.
- D. Once the cash and receipts are turned over, their security is the responsibility of the designated Administrative Assistant, or authorized designee, assigned to the Logistics & Operations Unit. [CALEA 17.4.2(d)]

- E. When the designated Administrative Assistant, or authorized designee, assigned to the Logistics & Operations Unit, receives cash and receipts, as set forth in this policy, the following will be performed.
1. Weekly ledger sheets will be prepared and copies retained by the designated Administrative Assistant, or authorized designee, assigned to the Logistics & Operations Unit when preparing bank deposits.
 2. Ledger sheets and deposit slips will be forwarded to the County Finance Department weekly for final auditing and record-keeping. [CALEA 17.4.2(a)]
 3. Prepare quarterly reports for the accounting of agency cash activities.
 - a. The original quarterly reports will be filed and maintained by the concerned Commander.
 - b. A copy of each quarterly report shall be forwarded to the Department's Accreditation Manager for filing. [CALEA 17.4.2(f)]

F. Special Operations Division

The Special Operations Division, shall be allotted funds each year for the purpose of buying stolen property, conducting confidential organized crime/vice operations and paying informants. The funds are kept in a safe, which can only be accessed by the Special Operations Division Commander, or authorized designee.

1. The Chief of Police, or authorized designee, will be responsible for the maintenance and disbursement of funds. [CALEA 17.4.2(e)]
2. Payments will be disbursed through the Special Operations Division Commander, or authorized designee.
3. Officers assigned to a case requiring disbursement of funds will be allotted specific amounts as authorized for the above purposes.
4. Individual payments in excess of two hundred dollars (\$200) will require the prior approval of the Special Operations Division Commander, or authorized designee. No funds will be issued until a request for funds has been received. [CALEA 17.4.2(c)]
5. The Special Operations Division Commander, or authorized designee, will maintain a ledger to show the amount and date of each disbursement of funds. [CALEA 17.4.2(d)]
6. The Special Operations Commander, or authorized designee, is responsible for maintaining a balance sheet that will identify the initial balance, credits, and balance on hand at all times.

7. The Special Operations Commander, or authorized designee, shall prepare quarterly reports for the accounting of Division cash activities.
 - a. The original quarterly reports will be filed and maintained by the Special Operations Commander, or authorized designee.
 - b. A copy of each quarterly report shall be forwarded to the Department's Accreditation Manager for filing.
8. The Chief of Police, or authorized designee, will conduct a quarterly audit of all records, accounts, or receipts pertaining to the Investigative Funds of the Special Operations Division. [CALEA 17.4.2(f)]

VI. HANDLING FORFEITED FUNDS & OTHER ASSETS

The Clayton County Police Department shall conduct seizures and forfeitures pursuant to established state and federal laws and applicable court decisions.

- A. Any request for forfeiture of seized property shall be conducted in accordance within the guidelines of the prosecuting agency responsible for filing the proceeding with the various courts.
- B. Forfeitures filed under federal statutes shall be filed with either the United States Attorney's Office having jurisdiction, or may be filed through a federal agency participating in a joint investigation.
- C. Forfeitures filed under state statutes shall be filed with the Clayton County District Attorney's (DA's) Office having jurisdiction.
- D. The Clayton County District Attorney (DA's) Office has a designated "Forfeiture Prosecutor". All state forfeiture requests from the Department involving incidents occurring within Clayton County shall be filed initially with the "Forfeiture Prosecutor" or their designee.
- E. Currency or other assets subject to civil forfeiture will be processed in the same manner as evidence as soon as reasonable after seizure. The Chief of Police may appoint a Forfeiture Officer(s), who shall be responsible for the overall management of civil forfeitures for the Department and sub-departments. **Note: Officers assigned to the Narcotics Unit shall be responsible for the overall management of civil forfeitures for the Department and sub-departments.**
- F. Notification of any seizure of property for forfeiture, or requests for case review on potential forfeitures made by the Department, shall be submitted to the Narcotics Unit for processing within twenty-four (24) hours of the seizure.

G. Notifications

1. Officers contemplating the seizure of any item(s) for forfeiture shall notify their immediate supervisor for approval. When the incident involves any unit, other than specialized units (e.g., Narcotics, Airport Interdiction, Federal Task Force) assigned to the Special Operations Division, the supervisor will notify a Special Operations Division supervisor for guidance and/or to initiate the process.
2. If the Special Operations Division supervisor agrees that an item or items should be seized for forfeiture, they will notify an officer assigned to the Narcotics Unit. Depending on the circumstances, the Narcotics Unit officer will respond and/or make contact with the officer. The Narcotics Unit officer shall provide the officer with pertinent information, instructions, and walk them through the process, if necessary.
3. The officer who initiated the seizure, shall send through the County email system, an incident synopsis addressed to the involved Narcotics Unit officer, or authorized designee, indicating the type of investigation, case number, and brief description of asset(s) seized. The officer should enter their immediate supervisor's name in the carbon copy (CC) field of the email, so they are kept in the loop. Note: The email shall be sent by the officer, before the completion of their shift.

The involved narcotics officer shall investigate the seizure and file the necessary notifications with the prosecuting attorney's office to initiate forfeiture of seized property through the courts in compliance with State and Federal statutes.

4. The involved Narcotics Unit officer, or authorized designee shall serve as the primary point of contact for the Forfeiture Prosecutor.

H. Responsibilities

The Narcotics Unit officer, or authorized designee, shall be responsible for the following:

1. Conducting reviews of cases and reports taken by the Narcotics Unit to determine if forfeiture is warranted.
2. Requesting additional information, or conducting investigations as may be necessary to prepare forfeiture requests.
3. Preparing of required forfeiture request forms.
4. Gathering, organizing and submitting supporting reports, statements, photographs, and other items necessary to aid the Forfeiture Prosecutor in the preparation of the forfeiture filing with the court.

5. Completing forfeiture request packets within five (5) calendar days of the initial seizure.
6. Delivering the completed forfeiture request packet to the Forfeiture Prosecutor.
7. Keeping the Special Operations Division Commander, or authorized designee, apprised of the status of the case.
8. Maintaining a database documenting each forfeiture seizure made. The database shall contain an index of information (e.g., case number, names of potential claimants, description of property seized for forfeiture, date of seizure, date forfeiture documents were filed with the prosecutor, final disposition of forfeiture case, date of final disposition, date property disposed of and/or currency deposited, and final disposition of forfeited property).
9. Ensuring copies of forfeiture documents are delivered to the Records Unit and/or ensuring the appropriate documentation is scanned into the Records Management System (RMS) under the case number the forfeiture originated from.
10. Updating the Criminal Justice Information System (CJIS), via the Incident/Entry Update Option Screen, of the potential claimants and defendants with the forfeiture information.
11. Receiving requests from the Forfeiture Prosecutor for additional information or additional investigations related to forfeitures.
12. Conducting additional investigations or obtaining additional information as needed to comply with the requests of the Forfeiture Prosecutor.
13. Receiving final disposition letters and court orders from the Forfeiture Prosecutor.
14. Notifying the Special Operations Division Commander, or authorized designee, of the court award of forfeited property.

The Chief of Police, or authorized designee, will be notified of the court award of forfeited property. The Chief of Police, or authorized designee, shall instruct the involved Narcotics Unit officer on how to proceed after property is forfeited.
15. Preparing necessary documents to dispose of and otherwise close out the forfeiture investigation after a final court order is received.
16. Delivering copies of the court order and final disposition documents to the Records Unit and/or ensuring the appropriate documentation is scanned into the Records Management System (RMS) under the case number the forfeiture originated from.

- I. Upon receipt of a court order and final disposition in a civil forfeiture, the involved narcotics officer, or authorized designee, shall disburse the currency or other assets as directed in the court's orders.
- J. Currency forfeited to the County shall be processed in the manner directed by the County Finance Department. Currency removed from evidence to be deposited to a bank or with the County Finance Department, shall be handled and deposited by no less than two (2) officers at all times; such deposits will normally be made by officers assigned to the Evidence Unit. Evidence bags containing currency shall remain sealed, and opened by the receiving bank or finance employee handling the deposit. The original bank deposit slips will be sent to the County Finance Department.
- K. Other forfeited assets to be converted to County usage within the Department shall be processed as any other County asset. Other assets not suitable for use by the Department shall be turned over to the Director of Central Services as with any other surplus asset.
- L. Written documentation of the final disposition of currency or other assets forfeited and a copy of the court's orders shall be made part of the official *Incident Report* record, or *Investigative Case File*, relating to the seizure of the currency or other assets.

VII. CASH SECURITY PROCEDURES

- A. When transactions are not being made, cash will be secured in an appropriate locked container.
- B. Under no circumstances shall cash or receipts be left unattended or placed and/or stored inside an unauthorized container.
- C. The unauthorized or improper use of Department cash monies is prohibited. Dependent upon the circumstances, any employee, who is found to violate this policy will be subject to disciplinary action, up to and including termination and/or prosecution.

VIII. CANCELLATION

- A. This procedure amends and supersedes the following standard operating procedure: *B16: Cash Fund Accounting*, dated December 9, 2015.