



POLICY AND PROCEDURE NO. 522

Seized Money and Investigative Funds

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4 Pages

1. GENERAL CONSIDERATIONS AND GUIDELINES:

The Worcester Police Department understands the sensitive nature of drug investigations and the violence and danger associated with dealing with this sub-culture. The nature of these investigations quite often involves the seizure of drugs, guns, and money. In order to conduct effective investigations, the department understands the need to maintain a confidential fund for investigative purposes and to use confidential informants to further drug investigations. The use of confidential funds may be used for the purpose of purchasing drugs and information in order to further the effectiveness of the investigative divisions. The use of informants and investigative funds must be carefully monitored and supervised. The integrity of a unit charged with the responsibility to manage drug evidence, money evidence, and investigative funds is dependent upon accurate records and procedures for managing this evidence and money. The objectives of this policy are first, to authorize the designated investigative units the authority to use specified funds to purchase controlled substances and pay confidential informants (see confidential informant policy) for investigative purposes; and two, to delineate guidelines that assist police officers and police officials in the use and management of investigative funds and seized/confiscated money.

2. CONFIDENTIAL INVESTIGATIVE FUNDS:

Confidential funds to be used by an investigative division may be derived from the Worcester Police Department Special Law Enforcement Trust Fund, the Worcester County District Attorney's Office, grant monies, forfeiture funds, and funds from state and federal agencies if such use is not prohibited by law. All investigative funds regardless of the source shall be processed through the special law enforcement trust fund established through the City of Worcester Treasurer's Office. All forfeiture funds deposited into the special law enforcement trust fund are by state statute to be expended without further appropriation to defray the costs of protracted investigations, to provide additional technical equipment or expertise, to provide matching funds to obtain grants, or to accomplish other law enforcement purposes as the chief of police deems appropriate. The budget analyst for the police department manages the law enforcement trust fund, and all requests for investigative funds and deposits of forfeiture money are processed through the budget analyst.

The Vice Unit Commander or his/her designee is authorized to expend monies withdrawn from the special law enforcement trust fund and held as cash in the confidential expenditure fund for the following investigative purposes:

- A. The procurement of evidence
- B. Payment to confidential informants
- C. Investigative expenses.

D. The purchase of consumable supplies and other equipment in the furtherance of the investigative mission.

All investigative expenditures must be recorded separately on a Confidential Expenditure Fund Voucher (exhibit 1).

The following information shall be recorded where applicable:

- A. Transaction Number (a progressive number assigned to every expenditure, a number similar to a number on a check),
- B. Case Number,
- C. Reason for expenditure,
- D. Amount of expenditure
- E. Approved By (name of police official),
- F. Case Officer,
- G. Received By, (name of police officer).

Regardless of the funding source, when funds are distributed to a police official for investigative purposes these cash funds shall be secured in a safe depository. Access to these funds shall be restricted to the shift commander or shift supervisor.

The Unit Commander shall maintain a Confidential Expenditure Fund Log (exhibit 2) to account for the expenditure of funds. The log functions like a checkbook register. The Unit Commander shall determine the format and accounting methods used. The following information must be reflected on the Transaction Log:

- A. Transaction Number,
- B. Date of Transaction,
- C. Amount of expenditure or deposit,
- D. Supervisor approving expenditure,
- E. Account Balance.

The unit commander on a monthly basis will reconcile the investigative expenditures from the confidential fund against withdrawals from the special law enforcement trust fund. The unit commander shall provide a monthly accounting to the department's budget analyst. It is the responsibility of the unit commander to review, evaluate, and analyze all records of expenditures to ensure funds are being used in an appropriate manner. The unit commander shall maintain the accounting records for all investigative fund transactions.

Cash payments to individual officers for investigative expenses are not authorized. All department expenses must have prior authorization. All expenses not specifically authorized by policy must be procured and payment dispersed through the regular department purchasing protocol. The budget analyst monitors all investigative expenses and determines those reimbursable through the special law enforcement trust fund.

An internal audit of all accounting records and accounting practices may be conducted at the discretion of the chief of police.

3. SEIZED/CONFISCATED FUNDS:

Seized/confiscated funds are defined as funds seized as evidence in a drug investigation. All seizure of funds, unless specifically stated in this policy, shall be processed in the following manner. The officer seizing the money shall count the money upon taking possession, and within a reasonable period of time after the initial seizure, notify his/her immediate supervisor. The investigating officer shall transport the money to the Service Division and transfer custody of the money to a Service Division official. The Service Division official shall count the money in the investigating officer's presence, verifying the dollar amount, and provide the investigating officer with a receipt for the funds. The Service Division official shall place the money in a sealed envelope with a copy of the incident report. The supervisor shall then place the seized money in a safe depository and have the transaction recorded as a journal item. The Service Division Commander or his/her designee shall transfer the seized money to a Vice Unit official during the day shift. The Vice Unit official shall follow the procedures outlined in this policy.

The investigating officer shall complete an incident report documenting the amount of money seized, individuals present at the time of seizure, names of officers and officials counting the seized money, the supervisor notified, and the name of the service division official taking possession of the seized money.

A seizure of money by the vice unit and gang unit shall be processed in the following manner. At the time of seizure two officers, whenever possible, shall count the confiscated money. The money shall be transferred to a police official as soon as possible. The amount seized and the name of the supervisor taking possession of the funds shall be recorded in an incident report. The police official shall count the funds and verify the dollar amount seized. The supervisor shall then place the funds in a sealed envelope. The supervisors name, the date, the incident number, and the amount seized shall be place on the outside of the envelope. The police supervisor shall complete a request for asset forfeiture form (exhibit 3), attach a copy of the incident report to the forfeiture form, and turn the money and reports over to the shift commander as soon as possible.

The shift commander shall place the money in the safe located in the captain's office and make the appropriate entries in the confiscated fund log. Confiscated funds shall be brought to the district attorney's office as soon as possible. At the district attorney's office a count of the seized money shall be made in the presence of the unit commander or his/her designee. The district attorney shall provide a receipt for each transaction. The receipt shall be returned to the unit commander and the unit commander shall make the appropriate return receipt in the confiscated fund log. The unit commander shall maintain all records of these transactions in a separate file.

An internal audit of all accounting records and accounting practices may be conducted at the discretion of the Chief of Police.

Per:

Gerald J. Vizzo
Chief of Police

GJV:CG/km

Associated Documents

Exhibit 1 Confidential Expenditure Fund Voucher

Exhibit 2 Confidential Expenditure Fund Log

Exhibit 3 Request for Asset Forfeiture