

Procedure
5.10

EFFECTIVE
DATE
11-3-22

Eugene
Police Department



Confidential Funds

5.10.1 PURPOSE AND SCOPE

The Eugene Police Department (EPD) maintains strict accountability of all funds and monies over which control is exercised. The Confidential Fund exists to facilitate the purchase of evidence in criminal investigations and paying informant fees.

5.10.2 TERMS AND DEFINITIONS

- a. *Confidential Funds* – Money designated and utilized for purchasing evidence and paying informant fees.
- b. *UC* – Undercover officer
- c. *CRI/CI* – Confidential reliable informant/ Confidential informant
- d. *SIU* – Special Investigations Unit
- e. *SCU* – Street Crimes Unit
- f. *Informant Fees* – Money provided to a confidential reliable informant or confidential informant (CRI or CI) in exchange for information or work completed.
- g. *Confidential Funds Receipt* – Handwritten receipt filled out by a detective documenting the use of Confidential Funds.

5.10.3 CONFIDENTIAL FUNDS ACCESS

- a. Confidential Funds will be maintained in a checking account. The SIU detectives and sergeant and the SCU Sergeant and Lieutenant will be assigned debit cards to access that account.
 1. Detectives will notify the SIU Sergeant prior to accessing the account for Confidential Funds. If the SIU Sergeant is not available, attempted notification will be made first to the Investigations Lieutenant, then any other Investigations Sergeant, and finally to the Watch Commander if no one else is available.
- b. Withdrawal of over \$500 of Confidential Funds for a single transaction will be approved by the Investigations Lieutenant for SIU withdrawals and the Street Crimes Lieutenant for SCU withdrawals.
- c. The bank withdrawal receipt will be provided to the appropriate Sergeant (SIU or SCU) depending on use of funds along with a Confidential Funds Receipt from the operation in which the funds were used. (See section 5.10.4 for Confidential Funds Receipt requirements.)

1. Unless authorized by the SIU or SCU Sergeant, these receipts will be provided to the appropriate sergeant within two-working days of the day the funds were withdrawn.
- d. If Confidential Funds are withdrawn for use in an operation and the funds are not used or are only partially used, they will be deposited on the next business day the SIU or SCU staff member works.
1. The withdrawal slip, Confidential Funds Receipt of moneys used if applicable, and deposit slip will be provided to the appropriate sergeant to reconcile the funds withdrawn.
- e. Withdrawal of Confidential Funds will only be made for an individual operation or use. Such as a single purchase of evidence. A larger sum will not be withdrawn for the purpose of several completed transactions such as multiple purchases or informant payments.
- f. Normally each withdrawal will be closed out with the SIU or SCU Sergeant before making another withdrawal. Multiple withdrawals at a time must be authorized by the SIU or SCU Sergeant.
- g. The person withdrawing the funds is solely responsible for the disposition of those funds.
- h. The debit card for this account will not be utilized to make petty cash type purchases.

5.10.4 CONFIDENTIAL FUNDS USE

The confidential funds business account was established to allow authorized employees to use a debit card (with supervisor approval) to access funds to pay confidential informants (CI's) and purchase evidence. Other business needs not relating to CI's, should use normal payment processes. Transactions of confidential funds are limited to \$500 per day per cardholder unless approved by the Investigations Lieutenant. This fund will not be used for petty cash purchases.

5.10.4.1 CONFIDENTIAL FUNDS MANAGEMENT

- a. The Special Investigations Unit (SIU) and Street Crimes Unit (SCU) Sergeants are responsible for management of the confidential funds account for their respective units. The Street Crimes Sergeant will manage funds for use by members of the Street Crimes Unit. The Special Investigations Sergeant will manage funds associated with SIU and all other officers in the Police Department. Both sergeants will be responsible for the safekeeping and distribution of their respective funds and will work in conjunction with the EPD Senior Financial Analyst to process a monthly reconciliation of all confidential funds.
- b. Advances of funds after confidential funds have been withdrawn for the purpose of "flash" or "buy" money, a receipt or remaining cash must be returned within two-working days. Exceptions must be authorized and approved by the Special Investigations Unit or Street Crimes Unit supervisor in advance.
- c. For Confidential Funds used in the purchase of evidence, a Confidential Funds Receipt will be filled out by the SIU Detective or SCU member issuing the funds to the undercover officer or CI.

1. The Confidential Funds Receipt will include the date, the associated case number, what was purchased, and CI number if applicable.
2. The Confidential Funds Receipt will be signed by the SIU Detective.
 - a. If a UC is utilized the UC will also sign the receipt.
 - b. If a CI is utilized the CI will only sign the front copy of the carbon copy receipt, the CI's number will be listed on the receipt.
3. For Confidential Funds used in the payment of Informant Fees a Confidential Funds Receipt will be filled out by the SIU Detective or SCU member paying the funds to the CI.
 - a. The receipt will include the case number associated with the case and CI number if applicable.
 - b. The receipt will be signed by the SIU Detective paying the CI fees. The CI will only sign the front copy of the carbon copy receipt, the CI's number will be listed on the receipt.
4. For Informant Funds utilized in excess of \$500, a sergeant will be present for the issuance of the money and sign as a witness on the Confidential Funds Receipt.

5.10.4.1 CONFIDENTIAL FUNDS USED BY OTHER DETECTIVES OR OFFICERS

With the approval of the SIU Sergeant and the supervisor of the requesting detective or officer, Confidential Funds will be shared.

- a. Either the SIU Sergeant or a SIU Detective will withdraw the requested funds.
- b. If available the SIU Sergeant or SIU Detective will be present for the use of the money and fill out the Confidential Funds Receipt, as discussed earlier in this directive. Otherwise the money will be receipted to the requesting officer or Detective.
- c. A blank Confidential Funds Receipt will be provided to the requesting officer or Detective and instruction will be given to them on how to fill out the receipt.
- d. The issuing SIU Sergeant or Detective will be responsible for collecting the Confidential Funds Receipt and/or remaining money from the officer or Detective at the completion of the event. This will normally be the same day as the withdrawal of the funds.

5.10.5 INVESTIGATION FUNDS RECONCILIATION

- a. The SIU Sergeant will maintain the bank withdrawal receipts and Confidential Funds Receipts for funds approved to be used by SIU staff.

- b. The SCU Sergeant will maintain the bank withdrawal receipts and Confidential Funds receipts for funds approved to be used by SCU staff.
- c. The SIU Confidential Funds account will be reconciled by the SIU Sergeant and the SCU Confidential Funds account will be reconciled by the SCU Sergeant on a monthly basis.
 - 1. Each sergeant will reconcile the monthly bank statement against the withdrawal receipts and Confidential Funds Receipt each month under their respective purview.
 - 2. The sergeants will provide withdrawal and deposit receipts and copies of the Confidential Funds Receipt to the EPD Senior Financial Analyst on a monthly basis to assist with the monthly reconciliation. Any receipt signed by a CI or CRI should be kept in confidential file of that CI or CRI and not be forwarded.
 - 3. Sergeants will report to their respective Lieutenants any discrepancies in the account immediately.
- d. The SIU Sergeant and SCU Sergeant will audit their respective account with EPD finance on a yearly basis, or any time there is a change in sergeants for their respective units, whichever comes first.

5.10.6 INVESTIGATION FUNDS AUDITS

- a. In accordance with *Policy 201 – Fiscal Management*, the Finance Manager will audit the confidential funds account annually and report to the Finance and Administration Division Manager the findings of that audit.
- b. A random audit may be requested by the Chief of Police, or designee.
- c. The fund will be audited each time there is a change in SIU or SCU supervisors.

Chris Skinner
Chief of Police