

**6.01**  
**CRAIG POLICE DEPARTMENT**  
**Office of Chief of Police**  
**General Order**

**Date Issued:** January 15, 1997                      **Revision Date:** August 16, 2007  
**Subject:** Confidential Fund Monies            **Reference:** None  
**To:** All Officers

**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 department, and to ensure that the funds are used only for authorized purposes.

**III. Definitions**

- A.     **Confidential Fund:** The agency accounting system that provides officers with investigative expense monies.
- B.     **Confidential Fund Custodian:** The Chief of Police
- C.     **Operational Confidential Fund Custodian:** Support Services Division Commander

**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. (Support Services Division Commander)
    - b.     Proper disbursements and deposits. (Support Services Division Commander with prior approval of the Chief of Police)

- c. Bookkeeping and banking procedures. (Support Services Division Commander)
  - d. Direction of annual audit of the fund by a third party. (Chief of Police)
  - e. Maintenance of a file containing copies of all relevant fund transaction documents. (Support Services Division Commander)
  - f. Purging of confidential fund records in accordance with state records retention provisions. (Support Services Division Commander with approval of the Chief of Police)
2. An annual audit of the confidential fund shall be performed by the Operations Division Commander and City Financial Officer during the first quarter of the year in order to evaluate the continued integrity of the fund, and the need for any additional controls.
  3. The Support Services Division Commander shall make disbursements from the confidential fund only to authorized personnel for the following purposes and only after approval of the Chief of Police:
    - 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, to include liquor enforcement buy funds.
    - c. Purchases of food and beverages for a confidential informant.
    - d. Flash and front money.
  4. The Support Services Division Commander shall not be permitted to make disbursements from the confidential fund to himself.
  5. Access to confidential fund transaction records shall be restricted in accordance with applicable laws, ordinances and agency procedures.

**B. Withdrawals and Expenditures from Fund**

**Prior to issuance of any money from the fund, the requesting officer shall complete and submit a written and supervisor approved request for funds.**

C. Accounting for Expended Funds

1. All officers receiving confidential fund monies shall prepare a written expense report accounting for all monies withdrawn from the fund, as soon as practical. The report should include:
  - a. Item or informant control number on which the monies were expended.
  - b. Date and place of expenditure.
  - c. Copies of receipts if available.
  - d. Type of investigation.
  - e. Case number where applicable.
2. The written expense report with all supporting documents and receipts shall be submitted to the Support Services Division Commander 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 fund as soon as practical.

**Authorized By:**

**Walter K. Vanatta**  
**Chief of Police**