
LAURENS COUNTY LAW ENFORCEMENT CENTER

STANDARD OPERATING PROCEDURES

SOP# I-070

PAGE # 1

SUBJECT: INVESTIGATIVE FUNDS

INDEX AS: INVESTIGATIVE FUNDS

EFFECTIVE DATE: 10/5/2007

I. PURPOSE:

To establish procedure for issuance, use and accountability of investigative funds.

II. SCOPE:

Applies to all sworn personnel authorized by a Captain, Major or the Sheriff to handle or receive investigative funds.

III. POLICY:

Investigative funds will be issued to sworn personnel to purchase evidence in criminal investigations, to pay documented informants for information and/or expenses, and to pay miscellaneous investigative expenses if such miscellaneous expenses are approved by a supervisor at or above the rank of Captain.

IV. EXPENDITURE LIMITS:

- A. Investigative fund expenditures of less than \$1000.00 may be approved by a Captain or the drug unit supervisor.
- B. Investigative fund expenditures of more than \$1000.00 must have prior approval of the Major or Sheriff.
- C. Cumulative payments to an informant in excess of \$2000.00 per calendar year must have approval of the Major or Sheriff.

V. DISBURSEMENT OF INVESTIGATIVE FUNDS:

- A. Disbursement of investigative funds will be made only upon preparation and appropriate supervisory approval of an Investigative Funds Authorization Form. (See Attachment A)

LAURENS COUNTY LAW ENFORCEMENT CENTER

STANDARD OPERATING PROCEDURES

SOP# I-070

PAGE # 2

- B. No supervisor may approve the disbursement of investigative funds to himself/herself.
- C. No disbursement will be made to a deputy with an outstanding investigative fund balance until the approving supervisor accounts for the deputy's outstanding balance in cash or vouchers.

VI. INVESTIGATIVE FUND VOUCHERS:

- A. All expenditures of investigative funds will be documented on an Investigative Fund Voucher which clearly explains the expenditure. (See Attachment B)
- B. A receipt will be obtained for all investigative fund expenditures unless this requirement would jeopardize an investigation.
 - 1. Receipts will be attached to the appropriate Investigative Fund Voucher. The expending deputy must sign the receipt.
 - 2. Receipts documenting informant payments will be signed by the informant and two deputies (or one deputy and any other law enforcement agent) who witnessed the payment. These receipts will be retained only in the appropriate informant file.
- C. Investigative Fund Vouchers will be completed within ten (10) working days of the expenditure and submitted to the drug unit supervisor.
- D. The drug unit supervisor will approve and sequentially number each Investigative Fund Voucher. The approved voucher will be filed sequentially by fiscal year within the administrative files of the drug unit.

VII. RECORD KEEPING:

- A. The drug unit supervisor will maintain all investigative fund records and be responsible for oversight of investigative funds issued to any deputy. The investigative funds records will be maintained by fiscal year, with a current balance for the fund and each deputy issued investigative funds during the fiscal year. The drug unit supervisor will utilize the Accountability Ledger (See attachment C) and Deputy Account forms (See attachment D) to record the current fund balance and the current balance of individual deputies.

LAURENS COUNTY LAW ENFORCEMENT CENTER

STANDARD OPERATING PROCEDURES

SOP# I-070

PAGE 3

- B. The Investigative Funds Authorization Form will be used to document all disbursements by check. All checks will be issued by the Captain of administration or other authorized disbursement officer upon presentation of an authorization form signed by the drug unit supervisor, a Captain, the Major, or the Sheriff.
- C. The deputy receiving investigative funds by check will relinquish the Investigative Funds Authorization Form to the drug unit supervisor who will file the form by fiscal year.
- D. When unused investigative funds are returned to the drug unit, the drug unit supervisor will issue a receipt to the deputy and retain a copy. The drug unit supervisor will on the same date re-issue the funds to another deputy or return the funds to the Captain of administration who will deposit the funds in the proper bank account. If the funds are re-issued, an Investigative Funds Authorization Form will be completed by the receiving deputy and authorized by the drug unit supervisor. The form will note that the funds were re-issued from one deputy to another. If the funds are deposited by the Captain of administration, a copy of the deposit slip will be attached to the copy of the receipt given to the deputy and retained in the Investigative Funds records for the fiscal year.

VIII. ACCOUNTABILITY OF INVESTIGATIVE FUNDS:

- A. Investigative funds and associated records will be reconciled monthly by the drug unit supervisor.
- B. The drug unit supervisor will reconcile individual deputy accounts by counting the funds and reconciling the count with the Deputy Account Form.
- C. Investigative funds issued to the drug unit supervisor will be reconciled by the Captain over the drug unit on a monthly basis.
- D. Any discrepancy will be immediately reported to the drug unit Captain, the Major, and the Sheriff.

LAURENS COUNTY LAW ENFORCEMENT CENTER

STANDARD OPERATING PROCEDURES

SOP# I-070

PAGE # 4

- E. The Captain over the drug unit will inspect and review all Investigative Fund records and reconcile all accounts within 10 days of the beginning of each fiscal year and within 10 days of the beginning of each calendar year.
- F. Monthly reconciliations (See Attachment E) and bi-annual reconciliations (See Attachment F) will be documented by memorandum and maintained with investigative fund records by fiscal year.
- G. In addition to the documented reconciliations, the Captain over the drug unit and the Major will periodically conduct unannounced inspections of investigative funds held by deputies as documented on Deputy Account Forms. The unannounced inspections will not require documentation unless a discrepancy is noted.
- H. Unless approved by the Captain over the drug unit, no deputy will have an outstanding balance for investigative funds greater than \$1500.00.
- I. Unless approved by the Major or Sheriff, no deputy will have an outstanding balance for investigative funds greater than \$2500.00.
- J. The Drug Unit Captain will ensure that issued investigative funds are returned and the individual account reconciled when a deputy assigned to the drug unit transfers or terminates employment. Any discrepancy will be reported to the Major and the Sheriff.

IX. RECORDS RETENTION:

The drug unit supervisor will establish Investigative Fund records by fiscal year. At the close of each fiscal year, the drug unit supervisor will box all Investigative Fund records, seal the box, and have the records stored in the records vault with the assistance of the Captain of Administration. The stored records will be clearly marked as "Investigative Fund Records." The fiscal year will be identified on the box. Additionally, the records will be labeled as "Destroy After (date)." The destruction date will be shown as seven years after the close of the fiscal year.

LAURENS COUNTY LAW ENFORCEMENT CENTER

STANDARD OPERATING PROCEDURES

SOP# I-070

PAGE # 5

Stored Records Will Include:

1. Investigative Fund Authorization Forms
2. Investigative Fund Vouchers and accompanying receipts
3. Accountability Ledger
4. Deputy Account Forms
5. Copies of receipts documenting the return of cash funds and any accompanying bank deposit slips.
6. Memorandums documenting the monthly reconciliation and the bi-annual reconciliations
7. Memorandums documenting any Investigative Fund issues

X. USE AND SECURITY OF INVESTIGATIVE FUNDS:

- A. Deputies are prohibited from using investigative funds for any purpose not authorized by this policy.
- B. Investigative Funds are the responsibility of the deputy issued the funds. Individual deputies are responsible for the loss of funds improperly secured or improperly handled.



W. A. HARRELL
SHERIFF

LAURENS COUNTY, GA.

10/5/2007

EFFECTIVE DATE:

INVESTIGATIVE FUND AUTHORIZATION FORM

_____ is hereby authorized to receive \$ _____
Deputy Name

for miscellaneous investigative expenses, the purchase of evidence, and/or the purchase of informant information.

Supervisor's Signature Supervisor's Printed Name Date

I acknowledge receipt of \$ _____ on _____.
Date

_____ (Check # if applicable)

Deputy's Signature Printed Name Date

Disbursement Officer's Signature Printed Name Date

INVESTIGATIVE FUND VOUCHER

Voucher # _____
Case # _____
Payment Amount _____
Date of Payment _____

Paid to: _____ (Informant #)
 _____ (Target)
 _____ (Other)

Description of Purchase : _____

Property Receipt # _____

I made the expenditure described above in performance of my official duties and in compliance with Laurens County Sheriff's Office Standard Operating Procedure on use of Investigative Funds.

Deputy Signature Printed Name Date

Approving Supervisor Signature Date

**MEMORANDUM OF RECONCILIATION
INDIVIDUAL ACCOUNT**

To: Investigative Funds Records
From: _____
Date: _____

On the above date, I reconciled investigative funds in possession of _____ against the Deputy Account Form.

_____ No discrepancy was noted.

_____ A discrepancy was noted and is described below.

**MEMORANDUM OF RECONCILIATION
BI-ANNUAL REVIEW**

To: Investigative Funds Records

From: _____

Date: _____

On the above date, I reconciled Investigative Funds in possession of all deputies and reviewed and reconciled all Investigative Fund Records for this fiscal year. Findings are noted below:
