

## Chapter IV Fiscal Bureau Order

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### • 4-1 Organized Crime Drug Enforcement Task Force

**NARCOTICS BUREAU**

**DETECTIVE DIVISION**

**LOS ANGELES COUNTY SHERIFF'S DEPARTMENT**

Bureau Order Number: **4-1**

Subject: **ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCE (OCDETF) OVERTIME REIMBURSEMENT AGREEMENTS.**

Effective Date:	01/26/2009	Last Date Revised:	10/15/2019
Last Date Reviewed:	04/01/2021	Next Review Date:	04/01/2022

#### I. **CONCEPT AND ISSUES**

##### A. **Purpose**

The purpose of this order is to establish procedures for obtaining approval to accept funds from a sponsoring federal agency's Organized Crime Drug Enforcement Task Force (OCDETF) funds.

##### B. **Scope of Policy**

This order applies to all personnel assigned to Narcotics Bureau.

## II. **POLICY**

In order to accept funds from OCDETF to pay overtime to Narcotics Bureau personnel, an "Agreement for the Use of State and Local Overtime and Authorized Expense Program" must be initiated by the handling agent of the sponsoring Federal agency, e.g. DEA etc. These procedures will also apply to other sources of federal funding, i.e. U.S. Customs, U.S. Forest Service, etc., which pay for overtime utilized by bureau personnel during various operations.

The agreement will indicate the amount of funds requested, a list of deputies anticipated to be authorized to submit for overtime for that particular case, the OCDETF investigation number and the Federal Agency investigation number.

The proposed agreement will be sent to the Operations Lieutenant who will forward the agreement under a cover memo to the Sheriff via the Contract Law Enforcement Bureau for signature.

The Operations Lieutenant shall request that the agreement be returned to Narcotics Bureau for further processing. After the agreement, signed by the Sheriff, is returned to Narcotics Bureau, it is then forwarded to the sponsoring

Federal agency via the handling agent. The Federal agency obtains approval signatures from the Special Agent in Charge, the agency's OCDETF coordinator, and the Assistant U.S. Attorney OCDETF coordinator.

When all approval signatures are obtained, the agreement is returned to the Operations Lieutenant. The Operations Lieutenant or the lieutenant supervising the personnel who are assigned to the OCDETF case shall prepare a "909 Billing requesting that an Unusual Occurrence (UO) number be issued. The Operations Lieutenant shall send a copy of the fully signed agreement and the 909 Billing Form to the Contract Law Enforcement Bureau for forwarding to the Budget Services Unit, which will assign a UO number.

A copy of the OCDETF agreement and the 909 Billing Form with the assigned UO number shall be given to

the timekeeper. Overtime submitted for pay will be charged to the UO number by submission of the overtime slip to the unit time keeper. Fiscal Administration's Financial Programs - Special Accounts Unit will in turn bill OCDETF for overtime reimbursement under terms of the agreement.

**No overtime will be authorized until the agreement is finalized and the UO# is assigned.**

The time keeper will track submitted overtime slips, ensuring that the aggregate amount of the OCDETF agreement is not exceeded. (Additionally, no individual is permitted to submit for more than \$18,042.00 in any fiscal year under a single or multiple OCDETF agreements.) As the limit amount is approached, the time keeper will notify the lieutenant responsible for the persons submitting overtime and alert him to stop approving overtime under the UO number or receive authorization from the Federal agency's OCDETF coordinator to increase the limit. Any increased limit will be documented in writing by the OCDETF coordinator and added to the original OCDETF agreement.

OCDETF agreements expire at the end of the federal fiscal year, (September 30). In order to submit for additional overtime reimbursement, a new OCDETF agreement must be submitted for the next fiscal year even if all funds for the previous fiscal year have not been used.

**Refer to Bureau Order #1-20 Overtime Usage and Tracking for additional information.**

**ORIGINAL SIGNED**

LOYL. MCBRIDE, CAPTAIN

NARCOTICS BUREAU

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**• 4-4 Handling of Seized Currency By The Asset Forfeiture Unit**

**NARCOTICS BUREAU**

**DETECTIVE DIVISION**

**LOS ANGELES COUNTY SHERIFF DEPARTMENT**

Bureau Order Number: **4-4**

**ASSET** Subject: **HANDLING OF SEIZED CURRENCY BY THE  
FORFEITURE UNIT.**

Effective Date:	01/26/2009	Last Date Revised:	05/26/2015
Last Date Reviewed:	04/01/2021	Next Review Date:	04/01/2022

## I. PURPOSE

The purpose of this order is to establish policy and procedures for the Asset Forfeiture Unit, specifically related to the receipt, counting, transporting and depositing of seized currency.

## II. SCOPE

This order applies to the Asset Forfeiture Unit and all personnel assigned to Narcotics Bureau who submit currency to the Asset Forfeiture Unit.

## III. POLICY

Uncounted currency brought to Headquarters Narcotics Bureau for evidence or asset forfeiture proceedings shall be transported in transparent serialized sealed evidence bags by a lieutenant and at least one other sworn member (if \$10,000 or greater), or by a sergeant and at least one other sworn member (if less than \$10,000).

Occasionally, cash received from patrol station personnel for forfeiture proceedings has been packaged in

envelopes and not in narcotics evidence bags. While discouraged, these may be accepted by the Asset Forfeiture Unit if properly sealed and initialed.

## **SUBMISSION OF UNCOUNTED CURRENCY TO THE ASSET FORFEITURE UNIT**

### **During Business Hours**

The cash shall be taken directly to the Asset Forfeiture sergeant or a Narcotics Bureau lieutenant for deposit into the safe via the hopper located behind door #1. The Asset Forfeiture sergeant or Narcotics Bureau lieutenant will inspect the bag(s), verify the numbers, and ensure they have been properly sealed and show no signs of tampering.

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The uncounted currency may be temporarily placed into the Asset Forfeiture sergeant's safe until witnessing deputies can be assembled for a count. **Uncounted currency shall not be left in the Asset Forfeiture sergeant's safe overnight.** Any overnight storage of uncounted currency shall be in the Narcotics Bureau money evidence safe and a ledger entry made.

### **After Hours**

During non-business hours (or in the absence of the Asset Forfeiture sergeant), the transporting lieutenant or sergeant, along with one other sworn personnel, shall place the uncounted currency, still in the sealed evidence bags, into the Narcotics Bureau money evidence safe via the hopper located behind door #1, and enter it into the safe master ledger as uncounted currency. The evidence bag numbers shall be noted in the ledger. The transporting personnel shall notify the Asset Forfeiture Unit of the entry and request a count be completed as soon as practical.

In all cases where currency is placed in the Narcotics Bureau money evidence safe, in addition to documenting the entry in the safe master ledger, the transporting personnel shall confirm that PRELIMS has been updated, indicating the new location of the currency (NARCO HQ SAFE 1).

## **CONDUCTING THE COUNT**

Security and accurate counting of currency is one of the primary responsibilities of the Asset Forfeiture Unit.

Counts shall be completed by at least three personnel from the Asset Forfeiture Unit; one a sworn supervisor and the others sworn at the rank of deputy or above. The counting and witnessing personnel shall not be the personnel who seized or transported the uncounted currency unless the Unit Commander has given express written authority for them to do so. Under these circumstances, the supervising sergeant shall prepare a memo to the Unit Commander requesting such authorization prior to the count.

The Asset Forfeiture Unit doors shall be closed during the counting. The outside doors shall be locked. The inner door shall be closed (to prevent excess traffic) but unlocked during the count. The secretary, if present, shall answer telephones to prevent interruption of the counting process. Non-sworn members shall not witness the count.

The Asset Forfeiture sergeant and one additional sworn member shall remove the sealed evidence bags from the money evidence safe and carry it directly to the Asset Forfeiture counting room. The evidence bags shall be opened, the money counted, and the bags resealed in full view of the video cameras within the counting room. Money counting machines shall be used to count the money, and two consecutive confirming counts shall be made. The two counting machine tapes showing the note tally and total count will be preserved in the Asset Forfeiture Unit files. Any identified counterfeit notes will be separated from the final tally and their discovery and disposition documented in a supplemental report. The final count shall be documented in the Asset Forfeiture Unit case file.

The Operations Lieutenant, other Bureau lieutenant, Operations Sergeant, Training Sergeant, Training Deputy, or any other sworn personnel authorized by the Unit Commander or his/her designee, if not involved in the original currency seizure and transportation, may witness the count if there is a shortage of Asset Forfeiture Unit personnel. Counts may be delayed in order to have a sufficient number of personnel.

The Asset Forfeiture sergeant shall watch over and not participate in the physical count unless there is another supervisor present who can oversee the count. The supervisor shall examine the sealed evidence bags for evidence of tampering, and shall oversee the opening of the bags, the counting of the currency, and the resealing of the counted currency. He or she shall also supervise the entry of the counted currency into the money safe and ledger.

## **POST-COUNT PROCEDURES**

The sealed bags shall be re-entered into the safe master ledger and safe by the Asset Forfeiture sergeant and other sworn member pending final disposition of the currency.

### **Dispositions**

- 1) Returned to owner if case not filed or asset forfeiture proceedings not initiated.
- 2) Deposited in the District Attorney's Asset Forfeiture account for state asset forfeiture  
Proceedings.
- 3) Deposited in the Sheriff's Department Trust Fund account if forfeiture proceedings  
not initiated and the currency not returned to the owner within five business days
- 4) Submitted to the appropriate federal agency for asset forfeiture proceedings

(a) The transfer of funds to the custody of federal authorities is best accomplished by converting the currency into a cashier's check via Bank of America, made payable to the appropriate federal agency, or depositing the currency in the Sheriff's Department Trust Fund account and a warrant requested, via Fiscal Services, payable to the appropriate Federal agency.

All dispositions will be documented in the case file.

### **Deposits**

The counted currency may be transported in the sealed evidence bags to a local Bank of America branch and deposited. A deposit receipt shall be obtained and documented in the case file.

The sealed money bags will be opened by the bank personnel in the presence of the transporting deputies. The deputies will ensure that the deposit amount is confirmed with the bank prior to the cash being taken by bank personnel from the place where the

count is conducted. If a discrepancy is discovered, a recount will be requested to reconcile the deposit amount. Any unresolved discrepancy will be brought to the attention of the Asset Forfeiture sergeant or Operations Lieutenant immediately.

The emptied money bags will be returned to the Asset Forfeiture Unit where a photocopy will be made and placed in the case file before being destroyed.

## **SECURITY AND TRANSPORT OF DEPOSITS**

The Captain, Operations Lieutenant, or Operations Sergeant will be notified before any cash is transported to the Bank of America cash vault for deposit.

Only counted amounts will be transported for deposit by the Asset Forfeiture Unit unless an excessively large amount is seized, and the Unit Commander personally authorizes an uncounted amount deposit.

Deposits will be transported by no less than a sergeant and lieutenant from the Asset Forfeiture Unit or other personnel authorized by the Operations Lieutenant or Unit Commander. Transporting personnel will ensure the evidence bags are sealed and there is no evidence of tampering. They will determine that the serial numbers of the bags are the same numbers as noted in the original safe ledger entry, and they will confirm the amount on the bags is consistent with the amount entered in the safe ledger.

The transporting deputies shall be armed with their duty pistols and equipped with a cellular telephone and portable Department radio for emergency communication. The radio shall remain on and tuned to the SCC access channel during transport.

A radio check shall be made prior to transport, and the starting and ending mileage shall be broadcast to

SCC. The cash will be kept locked in the trunk of the car during transport. Deputies shall travel to the bank in a direct route from the Asset Forfeiture Unit. There shall be no stops for personal or non-emergent business. Upon arrival, the transporting deputies shall telephone the Asset Forfeiture sergeant or, in his absence, the Operations Sergeant or Lieutenant and advise of their safe arrival at the bank.

Any event which occurs that prevents non-delayed travel to the bank will be called into either the Asset Forfeiture sergeant, the Operations Lieutenant, or the Operations Sergeant. Emergencies will be broadcasted to SCC and backup or assistance requested as needed.

Amounts greater than **\$350,000** shall be transported by no less than three sworn personnel in two separate vehicles: a load car with two deputies and a security vehicle with at least one sworn member equipped with a cellular phone and Department radio.

#### **UNCOUNTED US CURRENCY FOR DEPOSIT**

**When any amount of UNCOUNTED US Currency is to be deposited into the vault, a lieutenant shall be present during transport and shall remain until the currency is inside the facilities secured area.**

#### **ORIGINAL SIGNED**

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LOY L. MCBRIDE, CAPTAIN

NARCOTICS BUREAU

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#### **• 4--5 Crew/Team Special Appropriations Funds**

**NARCOTICS BUREAU**

**DETECTIVE DIVISION**

**LOS ANGELES COUNTY SHERIFF DEPARTMENT**

Bureau Order Number: **4-5**

Subject: **CREW / TEAM SPECIAL APPROPRIATIONS FUNDS**

Effective Date:	0126/2009	Last Date Revised:	12/03/2012
Last Date Reviewed:	04/01/2021	Next Review Date:	04/01/2022

**I. CONCEPT AND ISSUES**

**A. Purpose**

The purpose of this order is to provide procedures and details concerning the use and accounting procedures for the Special Appropriations Funds (SAF) maintained by each crew and team within Narcotics Bureau. The Crew/Team Sergeant is responsible for ensuring that all Special Appropriations Funds are securely stored at all times, either in a locked file cabinet, or other secure place. When called upon, the Sergeant shall provide a full and accurate accounting for all funds and related expenditures. The Crew/Team Sergeant is responsible for the timely maintenance of the Special Appropriations Funds ledger and all associated documentation.

**B. Background**

Detective Division administration maintains a Special Appropriations Fund to replenish funds use by detectives within the division. Since each Narcotics Bureau Crew/Team is provided funds for immediate use in conducting investigations, it is important to maintain a current and accurate ledger to account for and balance all monies issued to them.

**C. Scope of Policy**

This policy is directed to all Narcotics Bureau personnel and especially the Crew/Team Sergeants and/or supervisors responsible for overseeing the investigative expenditures, narcotics purchases and informant payments made from the Special Appropriations Fund “bank” maintained with each Crew/Team.

#### **D. Training**

Narcotics Bureau lieutenants shall ensure that all personnel under their supervision have been appropriately instructed on how to adequately complete the SAF ledger, money receipts and monthly reconciliation of expenditures, reimbursements and fund balance.

#### **E. Accountability**

Narcotics Bureau sergeants and lieutenants shall ensure their personnel account for expenditures of the Special Appropriations Funds. Supervisors shall ensure that expenditures are authorized in accordance with MP&P sections 3-05/050.00 and 3-05/050.10. Lieutenants shall conduct monthly inspections and an inspection at the time of the yearly crew audits of the SAF ledger to ensure the SAF fund is being used and documented according to this order.

## **II. POLICY**

#### **A. Special Appropriations Fund Ledger**

Each crew sergeant who is responsible for an SAF bank will be issued a bound SAF ledger book for posting of **completed** transactions:

- Completed transactions shall be posted in the ledger without unnecessary delay and contemporaneously to the time the money was spent.

- All transactions shall be posted in PEN
- Ledger pages shall not be torn out of the bound book
- Ledger pages shall be numbered consecutively
- White out and obliterations are NOT allowed
- Corrections will be made by ~~one strike-out line~~ through the entry made in error and then a corrected entry posted on a new line
- The crew sergeant responsible for the crew SAF bank shall be the only person who will make ledger entries.
- The crew sergeant shall not delegate ledger entry responsibility to another crew member.

Each crew sergeant shall post ledger entries in a uniform manner according to this order and the sample attached (**Appendix A**). The headings and columns in the sample shall be used by all crews. This is the only ledger and accounting method authorized for the SAF funds.

- Each month's transactions shall be posted using the left side pages of the ledger book for expense details and reimbursement dates and the right side pages of the ledger book used in a double entry (debit / credit) accounting method with the current cash balance in the furthest right hand column.
- Each month's transactions shall be recorded starting with a new page at the 1<sup>st</sup> of the month and at the end of the month, the cash balance amount forwarded to a new page for the beginning of the next month's transactions.

## **B. Special Appropriations Fund Cash Box**

Each crew which is authorized an SAF account shall keep the money secured in a metal cash box issued by the Bureau and secured in a locked place, e.g., a locked drawer, file cabinet or closet, etc.

- The crew sergeant shall inspect the cash box on a regular basis and be aware of any use of money.
- The SAF money shall not be used for any purpose other than official county business.

- Deputies shall not remove any money without the express approval of a supervisor, e.g., to complete a controlled buy, or make an informant payment (up to the limits delineated in BO #4-2).

### **C. Money Removal for Field Operations Transactions:**

If money is removed from the cash box and it is unknown if the transaction will be completed (for example in a planned narcotics purchase), a money receipt will be used to document the removal:

- The Narcotics Bureau will provide a money receipt book (original and carbon copy) for each crew SAF account.
- The Deputy obtaining the money shall complete an original receipt with a carbon copy documenting the removal of SAF funds from the cash box to his/her possession.
- The Deputy will keep the original receipt and place the carbon copy in the cash box when the money is removed.

### **Returning Money and/or Receipts to the Cash Box:**

The original and carbon copy of the receipt for returned money, spent money or partially spent money shall be placed into the cash box for the sergeant's information of the transaction or attempted transaction.

- If the money is returned (for example the transaction was not completed) the Deputy shall return the money to the cash box and attach both copies of the receipt to the unused cash.
- If the transaction was completed and the cash not returned:

1) The Deputy shall write the URN for the expenditure on the original receipt

2) Place both copies of the receipts into the cash box

- If only part of the money was returned, the investigator shall:

1) Write the URN for the partial expenditure on the original receipt,

2) Make a note on the back of the receipt showing the amount spent and

the unused amount returned

3) Attach the unused money to both receipt copies and place all into the cash box

- If multiple URNS are used:

1) The URNs and the amounts spent for each URN shall be noted by the Deputy on the back of the original money receipt

2) Attach both receipt copies and place them in the cash box

- **The Sergeant shall enter the completed transaction in the SAF ledger**
- The Deputy shall submit an individual expense claim without unnecessary delay to the sergeant for each completed transaction.

### **C. Special Appropriations Fund Reconciliation Report**

The crew sergeant shall complete and submit a "Crew SAF Account Reconciliation" report to the zone lieutenant by the 15th of the month for the prior month's activity (**Appendix B**):

- The lieutenant shall inspect the crew ledger and sign each month's reconciliation report confirming that transactions are posted and the account is reconciled
- The original reconciliation report shall be forwarded to the unit commander for signature
- The crew sergeant shall retain a photocopy of the reconciliation report until the following month's activity is reconciled.
- Any discrepancies will reported and handled in accordance with MP&P section 3-05/100.15.

**ORIGINAL SIGNED\_\_**

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LOYL. MCBRIDE, CAPTAIN

NARCOTICS BUREAU

**CREW SAF ACCOUNT RECONCILIATION** (Appendix B)

**CREW:** \_\_\_\_\_ **SGT:** \_\_\_\_\_ **SAF Bank \$** \_\_\_\_\_

**MONTH:** \_\_\_\_\_ **YEAR:** \_\_\_\_\_

<b>Ending Cash Balance</b>	<b>\$</b>

<b>Date of Expense</b>	<b>Outstanding Expense Claim URN</b>	

(This total amount **must** equal your total Crew SAF Bank amount for your bank to be reconciled.)  
**TOTAL**

\$

Ledger book entries must be in PEN. Ledger book pages shall NOT be torn out from the bound book. Ledger book pages shall be consecutively numbered. White out and obliterations are NOT allowed. If you must make a correction, line out the entry made in error with ~~one strike out line~~, and then make the correct entry on a NEW line.

\_\_\_\_\_  
Lieutenant Signature\_\_\_\_\_  
Captain Signature

Date: \_\_\_\_\_

Date: \_\_\_\_\_

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- **4-6 Major Narcotics Investigations Fund**

**NARCOTICS BUREAU****DETECTIVE DIVISION****LOS ANGELES COUNTY SHERIFF'S DEPARTMENT**Bureau Order Number: **4-6**Subject: **MAJOR NARCOTICS SPECIAL INVESTIGATIONS FUND (BUY/WALK OPERATIONS / SPECIAL INVESTIGATIONS)**

Effective Date:	01/26/2009	Last Date Revised:	10/15/2019
Last Date Reviewed:	04/01/2021	Next Date Review:	04/01/2022

**I. CONCEPT AND ISSUES**

## **A. Purpose**

The purpose of this order is to establish policy and procedure for use and control of the Major Narcotics Investigations Fund. Monies drawn from this fund shall be used only for large scale narcotics operations, including purchases of narcotics and special operations. It is the intention of this policy to provide authorization for the use of these funds whether or not the monies will be recovered during the immediate investigation.

## **B. Background**

Some cases have illustrated the necessity for an account to be used for major narcotics operations, including purchasing large quantities of narcotics or precursors. In some instances, the money used from this account will likely be recovered during a search warrant or other operation conducted almost immediately following the purchase. However, there may also be instances wherein the money used from this account may not be recovered. An example of such an instance would be to purchase a large amount of narcotics as part of a continuing relationship building process in order to negotiate a larger transaction at a later date. These large scale buy/walk operations must be carefully evaluated by use of a risk/benefit analysis. Some of the factors to be considered will be discussed later in this order. There may also be cases wherein these funds will be used for special operations with or without undercover operatives.

## **C. Scope of Policy**

This policy is designed to protect and hold all sworn personnel removing monies from the Major Narcotics Investigations Fund accountable.

## **D. Accountability**

All personnel removing money from the Major Narcotics Investigations Fund will be held accountable for strict adherence to this policy. Narcotics Bureau supervisors will be held accountable to ensure that these guidelines are met. Additionally, Bureau managers and supervisors are responsible for making sure that any investigative expenditure is detailed in a supplementary report under the appropriate case file number. The

Operations Lieutenant is responsible for ensuring that the Major Narcotics Investigations Fund is secured at all times within the safe located within the Bureau office and that the ledger kept with the money is accurately maintained. The lieutenant shall also, when called upon, provide an accurate accounting of the money and expenditures. (Refer Flash Money/Forfeiture Fund, B.O.#4-3).

## E. Training

The Bureau Commander will ensure that all Bureau Personnel are trained and familiar with this policy.

## F. Conclusion

It is the intent of this policy to protect the integrity of Bureau Personnel and Major Narcotics Investigations Fund money removed from the Narcotics Bureau safe.

## II. POLICY

Monies from the Major Narcotics Investigations Fund shall only be used by members of a Narcotics Major Violators Team or one of the Narcotics Task Force teams in which members of the Los Angeles County Sheriff's Department Narcotics Bureau are participating. These funds can also be used for other special investigations. Nothing in this order is intended to discourage members of regional crews from developing information on major narcotics investigations. However, it will be necessary for station crews who develop information that leads to a major narcotics investigation to include one of the Major Violators teams in order to have access to these funds. These funds may be handled by investigators acting in an undercover capacity or by paid confidential reliable informants. It is important to stress that **at no time will a defendant informant be permitted to handle these funds.** These funds are not to be used to purchase routine office supplies or other items which are purchased through the Bureau Services and Supplies Fund. **No funds will be removed from the safe without prior approval of the Unit Commander or his / her designee.**

Every attempt should be made to formulate an operational plan that includes the recovery of any monies

utilized from these funds. However, as stated earlier, there may also be instances wherein the money used from this account may not be recovered.

The factors used to determine the justification of such an operation must include, but not be limited to, what will be gained at the conclusion of the overall investigation:

- The type and amount of narcotics to be seized at the conclusion of the investigation
  - Benefit to the Community
  - Intelligence gathering
  - The suspect(s) to be arrested:
    - Number of suspects
    - Criminal history
    - Information for subsequent investigations
    - Sentencing enhancements

State and Federal Narcotics Forfeiture Funds are available in those cases when additional funds are necessary.

**A. Procedures for approval /Usage**

1. Obtain concurrence of team Sergeant, Zone Lieutenant and Unit Commander.
2. An in-depth analysis of the operation shall be conducted examining the facts of the case. Is the case related to a Narcotics Investigation, Internal Affairs case, Internal Criminal case or an Intelligence Gathering Operation.
3. Once it is determined these funds will be utilized, a decision must be made regarding who should be notified. This would depend on the use of the funds and confidentiality of the investigation.

**B. Use of funds**

A \$100,000 investigative account is maintained at Bureau Headquarters. The following procedures govern the use of the money.

1. The money will be stored in 4 sealed envelopes. All or any combination of envelopes may be utilized. The envelopes shall be placed in a clear sealed serialized narcotics bag.
2. The money shall then be counted in the presence of a Departmental member of the rank of Sergeant and a witness. Both persons shall sign the Major Narcotics Investigations Fund ledger (kept in the Bureau safe) as verification of the transaction.
3. Narcotics Bureau operations utilizing these funds must be accompanied/monitored by a Bureau Lieutenant.

4. If the monies are recovered at the conclusion of the operation, it shall be returned to the safe as soon as possible.

5. When the money is returned, the money shall then be counted in the presence of a Departmental sworn member of the rank of Sergeant or Lieutenant and a witness. Both persons shall sign the Major Narcotics Investigations Fund ledger (kept in the Bureau safe) as verification of the transaction.

6. On an annual basis, the Operations Lieutenant and personnel from Asset Forfeiture will count the Flash Money and Buy/Walk money in the safe and audit the Flash Money and Buy/Walk Ledgers for accuracy. Quarterly, the Operations Lieutenant and personnel from Asset Forfeiture will inspect the bags to ensure they are in tact and to verify the serialized bags match the serialized numbers kept in the Operations Lieutenant safe.

Refer to B.O #4-3 for Flash Money procedures.

The Operation's Lieutenant shall be responsible for maintaining the Major Narcotics Investigations Fund of up to \$100,000 for the purposes of narcotic operations. When an investigator has expended money, the following reporting procedures shall be completed:

All narcotic purchases must be detailed in a supplementary report under the appropriate case file number. The following information must be included in the supplementary report: type of narcotic purchased, an approximate weight of the narcotics, lab analyses receipt number, and informant number. If the purchase is made by an undercover deputy, the name of the deputy must be included in the report.

### **C. Draft memos for reimbursement of funds**

1. If the funds are recovered or returned after reimbursement has taken place the funds must be returned to Special Accounts Unit, along with a memo from the lieutenant to captain explaining the circumstances. The memo must accompany the funds to Special Accounts Unit.
2. To replace funds used during these confidential operations, a memo from the Narcotics Bureau Captain to the Detective Division Chief briefly describing the operation is required along with a memo from the Detective Division Chief to the Undersheriff.
3. Because these operations are of a sensitive nature, we placed samples of these memos in the Major Narcotics Special Investigations Fund logbook.

The expenditures will be noted in the Major Narcotics Special Investigations Fund logbook.

The Bureau Major's lieutenant shall ensure that the paperwork is complete and accurate, and monitor the reimbursement process.

The Bureau Captain will review the documents and make the approval to submit for reimbursement.

**MAJOR NARCOTICS SPECIAL INVESTIGATIONS FUND**

<b>Bag #</b>	<b><u>The Denominations Will Vary from Bag to Bag</u></b>	<b>Total</b>
1		
		<u>\$25,000</u>
2		
		<u>\$25,500</u>
3		
		<u>\$24,500</u>

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\$25,000

**Grand Total**

**\$100,000**

**ORIGINAL SIGNED**

LOY L. MCBRIDE, CAPTAIN

NARCOTICS BUREAU