

BERKELEY POLICE DEPARTMENT

DATE ISSUED: August 27, 2009

GENERAL ORDER S-8

SUBJECT: SPECIAL ENFORCEMENT UNIT OPERATING FUNDS

PURPOSE

- 1 - The purpose of this General Order is to establish policies and procedures for the use and management of undercover funds in the Special Enforcement Unit.

POLICY

- 2 - All City funds that are designated for use by the Special Enforcement Unit (SEU) will be disbursed and administered according to the procedures outlined in this Order.

PROCEDURES

- 3 - The SEU Lieutenant shall maintain a supply of operating cash, referred to as the "SEU Cash Fund", to be used for authorized expenses associated with undercover operations.

- (a) The SEU Lieutenant shall have sole responsibility for management of the SEU Cash Fund and for all disbursements from the Fund to authorized employees.

- (b) Money received from the SEU Cash Fund may only be used for authorized purposes.

- (c) Disbursements shall conform to all City and Departmental policies.

- 4 - Only sworn personnel assigned to the SEU are authorized to disburse and receive money from the SEU Cash Fund.

- (a) Money received from the SEU Cash Fund may only be used for authorized purposes.

- (b) Disbursements shall conform to all City and Departmental policies.

- 5 - Any single expenditure of \$500 or more must be approved by the SEU Lieutenant.

- (a) An expenditure of \$1000 or more must also be approved by the Division Commander and the Chief of Police.

Disbursement of Funds for Undercover Operations

- 6 - When the SEU Lieutenant disburses money from the SEU Cash Fund to an authorized employee, a Receipt for Cash Payments form shall be completed to document the following information:

- (a) The name of the employee (payee) receiving the cash;

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- (b) The signature of the employee (payee) receiving the cash;
 - (c) The date and time of the disbursement;
 - (d) The amount disbursed;
 - (e) The reason for the disbursement;
 - (f) The signature of the SEU Lieutenant; and,
 - (g) The signature of a witness officer.
- 7 - Completed Receipt for Cash Payments forms shall be retained by the SEU Lieutenant.
- 8 - SEU personnel who receive money from the SEU Cash Fund shall complete monthly expense account reports that will be submitted to the SEU Lieutenant through the chain of command.
- 9 - In all instances where money from the SEU Cash Fund is paid to an informant or another officer or person, a Cash Disbursement Voucher shall be completed to document:
- (a) The name of the person to whom the cash was disbursed, or the confidential informant's assigned number, whichever is appropriate;
 - (b) The date of payment;
 - (c) The amount of cash paid;
 - (d) The related case number; and,
 - (e) The signature of the person receiving the cash.

Cash Fund Accounting Procedures

- 10 - The SEU Lieutenant shall maintain a ledger to document all cash received into and disbursed from the SEU Cash Fund.
- (a) Every disbursement from the SEU Cash Fund shall be recorded in the SEU Cash Fund Ledger.
- 11 - The SEU Cash Fund ledger shall document the following information:
- (a) The date of each transaction;
 - (b) The name of the authorized employee receiving funds;
 - (c) The reason for the request;

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- (d) The amount disbursed; and,
 - (e) A cash balance.
- 12 - When the Cash Fund balance falls below \$1600, the SEU Lieutenant will prepare a cash withdrawal package, consisting of a City of Berkeley Statement of Expense form, a City of Berkeley payment voucher (FN024), and a copy of the most recent internal reconciliation memorandum to the City Auditor, and forward it to the Division Commander for final approval and signature.
- 13 - Upon review and signature by the Division Commander, the cash withdrawal package shall be forwarded to the Administrative Bureau for final processing, then delivered to the Auditor's Office for disbursement.
- (a) The original cash withdrawal package will be maintained by the Auditor's Office.
- 14 - At the conclusion of each month, SEU personnel with expense accounts shall submit reconciled expense account report packets to the SIB Sergeant.
- 15 - Once reviewed for accuracy and completeness by the SIB Sergeant, expense account report packets shall be forwarded to the SEU Lieutenant for review and retention.
- (a) Reviewed expense account report packets should be received by the SEU Lieutenant by the 5th day of each month.
- 16 - Each expense account packet shall include:
- (a) A balanced Special Enforcement Unit Expense Account form that documents:
 - (1) The period of time covered by the expense account report, usually one month;
 - (2) Cash on hand at the start of period;
 - (3) Cash received during period;
 - (4) Cash on hand at close of period;
 - (5) Dates of each cash disbursement;
 - (6) Name (or informant number) of person receiving disbursement;
 - (7) Purpose of each disbursement;
 - (8) Amount of money disbursed; and,

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- (9) Total expenditures during reporting period.
- (b) All completed Cash Disbursement Vouchers that document:
 - (1) The name of the person to whom the cash was disbursed, or the confidential informant's assigned number, whichever is appropriate;
 - (2) The date of payment;
 - (3) The amount of cash paid;
 - (4) The related case number or SIB in-house N-number;
 - (5) The signature of the person receiving the cash; and,
 - (6) The signature of the officer who disbursed the cash.
- 17 - The SEU Lieutenant shall maintain expense account packets for a period of at least three years.

Cash Fund Auditing

- 18 - In January and July of each calendar year, the SEU Lieutenant shall audit all expense accounts and reconcile the preceding six months of receipts and disbursements.
- 19 - Once an expense account audit is complete, the ledger and all expense account reports, including supporting documents, shall be audited by the Division Commander for accuracy and compliance with Departmental policies and procedures.
- 20 - Upon approval by the Division Commander, the SEU Lieutenant shall prepare a written memorandum that is addressed to the City Auditor, to be signed by the Chief of Police, which documents the reconciliation of the audit. This memorandum will be forwarded to the City Auditor.
- 21 - The Special Enforcement Unit Lieutenant and the Division Commander shall audit the cash fund as prescribed in paragraph 18 of this Order before relinquishing responsibility to another commander.