

INVESTIGATIVE EXPENSE FUND

STANDARD NO(S)

NYSLEAP# 5.3, 50.5

DATE:

March 1, 1995

REVISED: 12/03/2010

REVIEWED: 09/05/2018

REFER TO:

John Cleere

I. OBJECTIVE:

To establish procedures for the control and maintenance of the investigative expense fund.

II. POLICY:

It is the policy of the SCSO, each fiscal year, to budget for funds to be used to meet costs incurred in connection with the conduct of certain investigations. Eligible expenses to be withdrawn from this fund include payments to confidential informants, purchases of controlled substances or other illegally possessed items, expenses incurred during covert or undercover operations, and for special investigations requiring the use of rental vehicles or premises.

III. DETAILS:

- A. The Chief Deputy shall be responsible for the security of all investigative expense funds prior to their disbursement to an operational component of the SCSO. Thereafter, the supervisor in charge of the component receiving the funds is accountable for any further disbursement as well as the justification thereof.
- B. Monies from the investigative expense fund are available to any member of the SCSO demonstrating a need for such a resource. Members seeking such funds are required to complete the Investigative Expense Fund Request Form (SCSO-LE-120) to make such a request. The same form is further used for approval/disapproval of request, receipt of funds and return of unused portion of funds. Retention of funds will be allowed only during the period of the particular operation for which they were requested. Any residual monies must be returned to the fund, as soon as practicable thereafter. No operational component of the SCSO shall retain unexpended funds beyond expiration of the immediate need for them, except as noted in E below. Requests for investigative funds shall be made through the chain of command to the Chief Deputy, or if he is not available then to the Undersheriff, both of whom shall have access to the fund.

- C. The Chief Deputy shall keep a log of all fund monies received to or disbursed from his custody. Upon disbursing any monies to a member, an entry is to be made in the log showing the date of disbursement and the signatures of both the disburser and the recipient. Copies of any affiliated documents shall be maintained in a fund binder. If the disbursement is for payment to an informant, a notation of the CI's identification number shall be made in the log.
- D. Any single expenditure in excess of five hundred dollars (\$500) must have the prior approval of the Sheriff or the Undersheriff.
- E. SCSO members assigned to narcotics investigations are permitted to request monies from the Investigative Expense Fund as stated above. However, due to their ongoing and frequent activities requiring the use of the cash, they will be allowed to retain custody of unused fund monies in an appropriate manner. Each expenditure shall be recorded on the Narcotic Investigator's Daily Expense Log – (SCSO-LE-121). This detailed report, executed promptly, shall be reviewed/signed by the CID Lieutenant and forwarded to the Chief Deputy. Copies will be provided for the Undersheriff and Sheriff. This will be done at the end of each month and, in addition, when the individual investigator's funds are exhausted; or, when the expense log sheet is filled; further, any time a Daily Expense Log is turned in it must be accompanied by any residual monies in the investigator's possession. The purpose of this requirement is to insure that there will be a regular reconciliation of funds used for this activity. The Chief Deputy and CID Lieutenant will note on the Log that it was reconciled and date. A copy of the investigators' daily expense log should be retained at the investigator's office.
- F. An audit of the Investigative Expense Fund will be performed quarterly by the Fiscal Manager and Chief Deputy.