

SUBJECT: Confidential Fund

EFFECTIVE DATE: July 1, 1986

The T.C.S.U. Confidential Fund consists of monies allocated for this purpose in T.C.S.U. budgets. The Fund is intended to support only approved T.C.S.U. operations. The Fund may be used for buying stolen property, drugs, paying informants, and providing "flash money" or "show money" in narcotics operations known as "buy-bust" investigations. The Confidential Fund is not to be used for expenditures totaling less than \$100.00. Funds for this purpose should be provided for by individual cities.

I. Use of Fund:

- A. Any expenditure of between \$500 - \$1000 **MUST** be approved by the Chief of the Supervisor in charge of the T.C.S.U. operation.
- B. Any expenditures of between \$100 - \$500 **MUST** be approved by the supervisor in charge of T.C.S.U. operation.
- C. Any expenditure over \$1000 **MUST** be approved by a majority of a quorum. A majority would be five Chiefs.
- D. "Flash Money" may be drawn in any amount, provided the guidelines are met as in #A and #B above.
- E. All money drawn must have the copy of a case progress report completed and forwarded to the Miami Valley Communication Council **NO LATER** than the next working day.
- F. Individual expenditures of funds will be listed in the closing report. The name of the officer(s) expending the funds, the amount expended, the nature of the expenditure, and date of expenditure will be in the closing report.
- G. The Miami Valley Communication Council will be responsible for a monthly accounting of all T.C.S.U. Confidential Funds and submission of a monthly financial statement to the Board of Directors.

II. Access to Confidential Fund:

- A. The money should be placed in an interest bearing savings account. The fund will be titled "TACTICAL CRIME SUPPRESSION UNIT CONFIDENTIAL FUND." Officers may make withdrawals from the automatic teller machines (ATM) at several Ohio cities, 24 hours-a-day, with an up-to-date accounting of the account balance, and special dispensation can be allowed to raise the limit on the amount withdrawn.

- B. A "ATM" card and personal identification number (PIN) number will be issued to each T.C.S.U. city. Each city will have a card and PIN that is distinctive to it.
- C. Each city can establish internal control over issuance of the card and PIN, but it is suggested that the primary control be placed with the highest-ranking officer in the Investigative Operations area of each city.
- D. When money is withdrawn, the officer will copy the ATM receipt and send the original, along with the case progress report (copy) to the Miami Valley Communication Council **NO LATER** than the next working day.
- E. If money is withdrawn and not spent, it must be re-deposited as soon as possible. Re-deposits must be presented to a teller in person during the next regular banking day. The ATM withdrawal receipt, along with the deposit receipt, must then be conveyed to the Miami Valley Communication Council.
- F. The TCSU Director shall conduct a yearly confidential fund audit during December. The audit is to insure that expended funds were utilized for legitimate Law Enforcement purposes.
- G. The following records will be maintained:
 - 1. File of all deposit and withdrawal receipts.
 - 2. All expenditure reports submitted by officers.
 - 3. A log book which details actual expenditures of money listing date, officers, amount and what money was spent.
 - 4. All monthly statements sent by the bank with a clear detailing of the monthly reconciliation of the account.

III. Financial Management:

- A. There is no cost for the maintenance of the account. Interest accrued shall be rolled back into the fund.

This Procedure supersedes Procedure Number 5, dated 12/5/01.

Revised: February 1, 2006

Director Charles J. Gift