

# Police / Sheriff's Department Planning Guide



**June 20, 2018**

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## ***Area Guidance Information***

Supersedes previous guidance dated June 14, 2016. Please direct questions or suggestions to a Law Enforcement Subject Matter Expert.

**This guide covers both County Sheriff's Departments and City Police Departments. Both are referred to as "law enforcement agencies" throughout the guide. Any differences in legal requirements are specifically noted. Jail services, which are often organized under the police or Sheriff's department, are addressed in the Jail Planning Guide. Auditors should refer to the Jail Guide when auditing that area.**

Guidance is based on the extensive research, brainstorming and reviews conducted as part of the [planning guide update process](#). Guidance is intended only for internal use to help auditors gain an understanding of law enforcement agencies. The guide is intended to enhance planning and risk assessment procedures, not replace them. Information in the guide should therefore be considered along with other planning and risk assessment procedures. While guidance is designed to be as comprehensive as feasible, auditors must be alert for audit issues and situations not specifically addressed.

**This guide is used by the State Auditor's Office staff as they plan audit engagements. Information presented in this document does not represent policy or legal guidance. State agencies and local governments should contact their legal counsels with specific questions.**

## **WHAT'S NEW**

Auditors should be aware of the following significant updates:

- [SECTOR](#) – Guidance clarified regarding citations issued through SECTOR.

## **BACKGROUND**

Law enforcement agencies are responsible for safeguarding citizens and their property with the authority to:

- Arrest and imprison all persons who break or attempt to break the peace and all persons guilty of public offenses.
- Keep the peace and defend its jurisdiction against those who, by riot or otherwise, endanger the public peace or safety.
- Execute the process and orders of the courts or judicial officers.
- Execute all warrants delivered by other public officers.
- Attend the sessions of the courts of record and obey their lawful orders or directions.

Statutes provide for a chief administrative officer to direct and control the department as follows:

- Counties: separately elected County Sheriff (Chapter 36.28 RCW)
- First Class Cities: grants all powers conferred upon incorporated cities and towns by Title 35 RCW including the appointment of a chief law enforcement officer (RCW 35.22.195)
- Second class cities: appointed police chief (RCW 35.23.021).
- Code cities: appointed chief law enforcement officer (RCW 35A.12.020).
- Towns: appointed town marshal (RCW 35.27.070).
- Unclassified Cities: allows adoption of powers granted to Code Cities to include appointment of chief law enforcement officer (RCW 35.30.070)

If a city/town has more than two full-time law enforcement officers (including the chief), a police civil service system must be established in accordance with Chapter 41.12 RCW. Cities with six or more full-time officers may exclude the police chief and certain other positions from civil service coverage (RCW 41.12.050).

## **IMPORTANT RISKS TO CONSIDER**

The following areas represent the most important potential risks for this area, based on an analysis of emerging issues and SAO experience statewide:

- **Confidential Funds** - Law enforcement agencies normally maintain "confidential funds" (also known as "investigative funds" or "drug-buy funds") for use in undercover operations. Purchases are often of a high risk nature and support is confidential, creating a challenge for effective oversight.
- **Seized Property Reporting** – Law enforcement agencies have the statutory authority to seize property associated with illegal activities. Seized and forfeited property needs to be reported to the state along with a remittance of a portion of the proceeds. Poor controls or documentation increases the risk of inaccurate or incomplete reporting and remittance to the State.
- **Citations** – Citations are the source documents for court billing and receipting and are subject to specific statutory requirements related to recordkeeping, timeliness of filing, and monthly audits. When requirements are not followed, it can lead to lost revenue or create control problems for court billing and receipting.
- **Safeguarding of Property held in Custody** – Law enforcement agencies have custody of valuable property held as either: evidence, found or seized/forfeited. Statewide experience has indicated that this property is high risk for misappropriation, especially when there are inadequate controls to record,

track, assign accountability and verify the disposition of these items. When auditing evidence rooms, audit effort should be focused on items at risk of theft, such as money, jewelry, weapons, and drugs.

## **ACCOUNTABILITY ISSUES**

Auditors should consider the following areas for testing, depending on audit priorities and identified risks. For suggested audit steps, see the TeamMate testing strategies available for each of these areas.

### ***Citations***

Police issue civil infractions (misdemeanor offenses) or traffic citations (violations of any provision of the motor vehicle laws of this state or the traffic ordinance of the related city or town) electronically via the Statewide Electronic Collision & Ticket Online Records (SECTOR) software or by using manual citation books. SECTOR was implemented in 2007 and is used by the majority of local law enforcement agencies.

*\*SAO has not performed a systems review of SECTOR. Auditors can assist Team LISA by communicating potential weaknesses or issues with SECTOR so that a Common System Review can be started and future centralized work and review over SECTOR can be considered.\** Many agencies continue to issue manual citation books as a back-up in case of an electronic system outage.

Auditors should evaluate common citation risks via discussion with law enforcement agency management and consider testing where appropriate.

Common risks associated with citations include:

- Not recording the disposition of issued citations as required by RCW 46.64.010(4). Law enforcement agencies typically do not have a method of recording the disposition of citations issued through SECTOR. SECTOR purportedly routes all citations to their respective court of jurisdiction. However, we are not aware of any statute absolving LEAs from the requirements contained in the chapter identified above. As such, we expect LEAs have a process in place to ensure compliance with this statute for *all* citations *including* ones issued through SECTOR.
- Governments not being aware of who is responsible for monthly audits of traffic citations as required by RCW 46.64.010(6).
- Agencies lacking controls for tracking and accounting for all manual citation books.

RCWs 7.80.150 and 46.64.010 and the Infraction Rules for Courts of Limited Jurisdiction (IRLJ) 2.2 (d) provide the following guidance regarding citations; commonly referred to as tickets:

- Citations must be issued in books in quadruplicate or by an electronic device capable of producing a printed copy and electronic copies of the citation.
- The chief administrative officer is responsible for the issuance of the ticket books and electronic devices and must maintain records/receipts of each book or notice issued to officers.
- A notice of infraction must be filed with the court within five days of issuance (excluding holidays and weekends). Infractions not filed within the time limits may be dismissed.
- When an officer issues a ticket to a citizen (whether electronically/manually), one copy is given to the citizen, one copy remains with the law enforcement agency, and one is forwarded to the court of jurisdiction.
- The chief administrator must retain a copy of every citation issued by an officer and all copies of voided or unissued citations.

Every citation, including electronic citations issued through SECTOR, must be audited monthly by the appropriate fiscal officer of the City or County, which must be someone other than the chief administrative officer.

Auditors should consider the [steps in TeamMate for testing this area found at Accountability | Entity-Specific Areas | City/County | Police / Sheriff Department | Citations.](#)

### ***Local Receipting***

Law enforcement agencies bill and receipt for a variety of activities. Risks associated with these revenue streams include:

- Inaccurate and/or unsupported billings and collection.

- **Misappropriation** - this risk is much higher when there are not adequate cash receipting controls.

Revenues may be collected in-house or through a third-party receipting vendor. Auditors should evaluate cash receipting performed by agencies and consider testing as appropriate.

Common revenue streams are as follows:

- **Civil Service Revenues** - Civil service revenues consist of fees for serving legal process documents (i.e. restraining orders, eviction processes, and other legal documents). Agencies often charge a flat fee based on anticipated costs of the civil service. Depending upon the amount of time an officer spends, customers may be owed a refund or billed for additional charges. Timesheets or other source documents should be available to support officer time and any other Agency charges.
- **Concealed Pistol Licenses (RCW 9.41.070)** – Pre-numbered applications provided by the state are completed by citizens and reviewed and verified by the police department, who also conducts a background check. One copy of the application is submitted to the citizen as a receipt, one is sent to the state and the other is retained by the department. The department has 60 days to act on the application. The department collects a non-refundable \$36 fee (paragraph (5) for each new permit and \$32 for renewals (paragraph (6)). These funds are to be distributed as follows:

RECIPIENT	NEW PERMIT	RENEWAL
State General Fund	\$15.00	\$15.00
Agency taking fingerprints	\$4.00	\$0.00
Agency issuing permit	\$14.00	\$14.00
Firearm Range Account (Gen. Fund)	\$2.16	\$2.16
Concealed pistol license renewal account (RCW 43.79.540)	\$0.84	\$0.84
TOTAL	\$36.00	\$32.00

Late fees can be assessed for persons renewing their license *after* it has expired. A license renewed in this manner shall incur an additional \$10 fee to be distributed as follows (paragraph (9)):

RECIPIENT	\$ Amount
State wildlife account	\$3.00
Agency issuing permit	\$7.00
TOTAL	\$10.00

The department should have controls in place to account for all permits issued.

- **Alarm Permits** – Some law enforcement agencies issue alarm permits to citizens. Generally, permits are tracked by address to a timely agency response to any emergency. Permits are usually pre-numbered and the numbering system should be tracked. Source documents such as applications or permits and receipt books should be available to support these revenues.
- **False Alarm Fines** – Many local law enforcement agencies fine citizens for having an excessive number of false alarms. In order to issue fines, the entity needs a policy defining the fines and a system in place to track false alarms. Systems or documents used to track false alarms should be available to support fines.

### ***Security Service Revenues***

Departments often provide additional security services to other government entities, private vendors, or individuals typically in conjunction with a special, large event (i.e. a county fair). We would generally expect that agencies enter into special contracts or interlocal agreements for these services. These contracts/agreements should define the scope of services to be provided *as well as* fees/rates to be charged. Additionally, we would expect that any billing be done timely and be supported by timesheets or other documentation as appropriate.

\*Note: If billings for services provided are dramatically less than agency costs incurred to provide said services; auditors should consider evaluating whether the service represents an unallowable gift of public funds. Contact a law enforcement expert if this appears to have occurred.\*

- **Miscellaneous Revenues** – Departments may also receipt revenues from state and federal grants, the sale of confiscated/found property (see more on this in evidence/property room write-up below), and donations for programs such as DARE, search and rescue, or canine units.

Auditors should consider the [steps in TeamMate for testing this area found at Accountability | Entity-Specific Areas | City/County | Police / Sheriff Department | Police Department Receipting](#).

### ***Small & Attractive Assets***

LEAs often maintain small and attractive assets, such as firearms, safety equipment, cameras, cell phones, GPS units, radios, and laptops. These items should be tracked and monitored to ensure resources are properly accounted for and used for valid public purposes. Testing strategy steps for Small & Attractive Assets are available in the folder [Accountability | Assets | Small & Attractive Assets](#).

Note: Agency assets should **not** be commingled with items held as evidence.

### ***Narcotic Overdose Kits***

Recently, many agencies have begun issuing Officers/Deputies drug overdose kits. "Narcan" inhalers/auto-injectors and occasionally epinephrine autoinjectors (aka "EpiPens") are two such kits. Agencies should have a method for issuing, tracking, and monitoring the use of these as epinephrine has intrinsic street value for resale.

### ***Investigative or Confidential Funds***

Law enforcement agencies normally maintain "confidential funds" (also known as "investigative funds" or "drug-buy funds") in a petty cash and/or imprest account. These funds are used for undercover operations, such as "flash buys," payments for meals, travel and entertainment, payments to informants, and purchase of evidence (such as drugs, firearms, stolen property, etc.). Confidential funds are subject to requirements set forth in BARS Manual sections 3.8.8 and 3.8.9.

Auditor's should evaluate the scope and activity of the LEAs use of these funds and consider testing based on identified risks.

Use of confidential funds is vastly different from other uses public funds. Food, beverage, and entertainment expenses are common. Transactions are typically made with cash, without typical receipts, and documentation should not reveal confidential information (informants, sources, etc.). Agencies should keep files on confidential informants (CIs) which are civilians used to assist in investigations (e.g. they make undercover drug and alcohol buys, obtain/provide information, etc.). These files should include personally identifiable information as well as a fingerprint sample or picture (to the extent practicable). The identity of confidential informants **must** remain secret and as such, files are kept in a secure location with limited access. Informants are often referred to by a CI number or alias in all other reports and documents.

Supporting documentation must be adequate to evidence the validity and propriety of the transaction (that the expenditure was actually made for law enforcement business). Every transaction should be documented on a log or form. When applicable, expenditures should be supported by receipts and other documents, the case number, an informant number, an evidence number, and the time and amount. Transactions should also be reviewed or approved by a supervisor and funds should be independently reconciled and reviewed periodically. Special guidelines are given in the GAAP Cash Basis BARS manuals under Accounting | Expenditures| Confidential Funds (Drug Buy Money, Investigative Funds) for controlling and accounting for confidential funds.

***NOTE: Discretion should be used when reviewing confidential funds. Sensitive information (e.g. names or information about informants and undercover officers) should never be included in audit documentation.***

Auditors should consider the [steps in TeamMate for testing this area found at Accountability | Entity-Specific Areas | City/County | Police / Sheriff Department | Investigative / Confidential Funds](#).

### ***Military Surplus***

The Department of Defense (DOD) sends excess military assets through the 1033 program to allow law enforcement agencies (LEA) to acquire military assets for current law enforcement purposes at no cost, except transportation costs to acquire the assets. The Department of Enterprise Services (DES) has been appointed as the State Coordinator to oversee LEA program participation. Many law enforcement agencies have received assets under this program. Controls should be in place to ensure assets are used in compliance with program requirements and that there is proper segregation of duties over asset management.

In addition, a majority of assets are considered “closed” and removed from active inventory that is monitored by DES. This increases risk of misuse of these assets if entities are not adequately tracking and monitoring assets.

Auditors should inquire about assets obtained through the 1033 program and controls over asset management and consider if significant risk exists. *\*Auditors should request a list of “closed” assets, since these are no longer actively monitored through the program and will not show up on the listing link below. If the entity controls are weak, then there is an increased risk of inadequate tracking of these assets.*

Auditors can find a listing of the 1033 program assets each entity has received at [www.dla.mil/DispositionServices/Offers/Reutilization/LawEnforcement.aspx](http://www.dla.mil/DispositionServices/Offers/Reutilization/LawEnforcement.aspx). Once the page opens up, select “LESO Public Information” on the left hand menu. In the section for property transferred to states and agencies, click on “Alaska-Wyoming and US Territories”. When the spreadsheet opens, choose the Washington tab at the bottom and auditors can sort by entity.

### ***Interlocal Agreements***

Under RCWs 41.14.250 – 41.14.270, a city or town may contract with the county to provide law enforcement protection, rather than establish their own municipal department, or may contract for specific services, such as the jail or property room.

While the cost or value of police services can be difficult to determine, SAO has noted issues in the past with counties trying to entice cities to contract with them by offering terms that clearly understate the cost to the county or overstate the value of assets transferred from the city to the county as part of the deal. See the [TeamMate testing strategy in the Accountability | Compliance Requirements | Interlocal Agreements folder](#) for details.

Many jurisdictions also enter into mutual aid agreements to provide back-up assistance in emergency situations. This is allowable under Chapter 39.34 RCW: Interlocal Cooperation Act and Chapter 10.93 RCW: Washington Mutual Aid Peace Officers Powers Act.

### ***Volunteer Chaplains***

Chapter 41.22 RCW: Law Enforcement Chaplains authorizes local law enforcement agencies to use the services of volunteer chaplains to provide counseling for law enforcement personnel and crisis intervention services for police, fire, corrections, and medical examiners or coroners.

Questions have risen as to whether the use of public expenditures to cover routine costs of the chaplain, such as travel and uniforms is allowable. SAO does not typically take exception to these types of costs, but recommends that policies be in place to describe what specific expenditures are necessary and reasonable for volunteer chaplain duties.

### ***Officers Distributing Donations***

There have been some concerns as to whether police officers should be allowed to hand out vouchers (given by outside groups) to needy individuals for free gas, meals, etc. Although there is no statute that prohibits cities or counties from distributing assistance vouchers, provided that this is a purpose of cities

and counties; we would expect the entity to have controls in place to protect the vouchers from misuse. If the entity enters into a contract with the outside group or chooses to distribute vouchers on its own, vouchers would be subject to audit and the entity would need to retain supporting documentation to ensure safeguarding of assets.

## **EVIDENCE, UNCLAIMED AND SEIZED PROPERTY**

Law enforcement agencies operate property rooms to safeguard evidence and other property in their possession. Items are either considered: evidence (property related to a crime), unclaimed property (lost/abandoned property unconnected with any crime), or seized property. Departments may also have property held in custody for detainees or other individuals (see the [Jail Planning Guide](#) for details).

*NOTE: smaller LEAs may contract with larger agencies for property room services, either for some or all of their property. In addition, district courts may operate evidence rooms for items temporarily transferred to their custody for use in court.*

Auditors should consider the [steps in TeamMate for testing this area found at Accountability | Entity-Specific Areas | City/County | Police / Sheriff Department | Property Room](#).

Controls should be adequate to safeguard all items, to maintain complete records and chain of custody (who has handled each item, where it has been and where it currently is), for the release and processing of evidence and property for court purposes, the release and return of property to the rightful owner/custodian after proper documentation is filed, and the disposition of evidence if needed.

### ***Evidence Property***

Evidence must be held until it is no longer needed for investigation or prosecution, or may be held indefinitely (e.g. murder cases) as there are no statutory limitations. Once it is no longer needed, the court will order the property returned to its original owner or forfeited (see seized property below). Unclaimed property procedures must be followed when contacting the owner and disposing of any unclaimed evidence.

### ***Unclaimed Property***

Abandoned property consists of items that are lawful to possess, items that were found, or unclaimed evidence. Under RCW 63.21.010, if the owner is unknown, the department must advertise the property at least once a week for two weeks in a newspaper of general circulation in the county where the property was found, unless the appraised value of property is less than the cost of publishing the notice. If the value of the property is less than the cost of a notice, the entity may notify the public by other means that do not incur an expense. Under RCW 63.32.010 and 63.40.010, if the owner is known, the department must attempt to notify the owner. The owner has 60 days from the receipt of the letter to claim the property, after which it is considered to be unclaimed and may be disposed in one of the methods described below.

### ***Seized Property***

Police may seize property that, due to criminal activity, is considered forfeited to the state by law. Property may be seized by police upon court order or, in certain cases, seized immediately with a forfeiture action taken by the Prosecuting Attorney soon thereafter. The process is documented by a Notice of Seizure & Intended Forfeiture form, which is filed against the property, and gives a description of the case, the property, and the date seized. Under RCW 69.50.505(8), the department must keep records indicating the identity of the prior owner, a description of the property, the value of the property at the time of seizure, and the amount of proceeds from the disposition, if any, for at least seven years.

### ***Disposition Methods for Unclaimed or Forfeited Property***

Forfeited or unclaimed property may be destroyed (if it has no value or is illegal to possess), returned to owner, traded-in, sold, donated, or retained for departmental use. For each method, the following regulations must be complied with:



- *Destroyed* - For unclaimed or forfeited property that is illegal to possess or required to be destroyed (such as drugs or illegal weapons), records must be kept that document the date, time, responsible parties, and method of destruction for each item. Two persons should attest to the destruction of higher risk items such as firearms and/or drugs. For items with no value, we recommend that the person who destroys the item not be the same person responsible for property held in the evidence room. If items are destroyed by a third party, a receipt should be obtained.
- *Returned to Owner* - If evidence or lost/abandoned items are returned to their owners, we would expect to see a receipt of the item signed by the owner and the releasing officer. Seized property is returned to the original owners if the court rules that the property is not forfeit. Certain seized property may also be claimed by lien holders and items would be turned over to them upon court order. However, records should confirm this.
- *Sold* - Under RCWs 63.32.020 and 63.40.020, sales of unclaimed property must be advertised in the official newspaper of the department's city at least ten days prior to the sale. If the owner fails to reclaim the property, the property may be sold at a public auction to the highest bidder for cash. In recent years, SAO has noted issues with auction proceeds being retained as a "credit" with the auction house in the name of the department. These credits are later redeemed for purchases with the auction house (e.g: for an undercover vehicle). SAO considers "credit" accounts maintained by auction houses to be an off-book account that (absent specific additional controls over these accounts) would function to circumvent established controls over receipting, purchasing, budgeting and accounting.

The proceeds of the auction must first be used to cover the expenses of the sale, and then must be applied to expenses incurred to keep the property. For cities, any remaining proceeds must go to the police pension fund. If a police pension fund doesn't exist, the proceeds go to the city's or county's current expense fund.

When forfeited items are sold to another government or fund, RCW 43.09.210 requires that the sale be made at fair value.

Forfeited gift cards can be sold via several services available on the internet.

- *Trade-in* - Trade-ins are similar to property that is sold. However, guns can only be traded-in with an authorized dealer and the proceeds may only be used to purchase law enforcement equipment. Departments may not keep credit balances with dealers, so any trade-in must be immediately redeemed or funds issued to the department.
- *Donated* - Under RCWs 63.32.050 and 63.40.060, departments may donate unclaimed property to non-profit 501(c)(3) charitable organizations to benefit needy persons.
- *Retained for Department Use* - If items become unclaimed and are not being held as evidence in court, then the department may retain the property for the use. However, this is subject to giving notice in the manner prescribed in RCWs 63.32.020 and 63.40.020 and the right of the owner, or the owner's legal representative, to reclaim the property within one year after receipt of notice, without compensation for ordinary wear and tear if, in the opinion of the chief of police, the property consists of firearms or other items specifically usable in law enforcement work.

Auditors should consider the [steps in TeamMate for testing this area found at Accountability | Entity-Specific Areas | City/County | Police / Sheriff Department | Disposition of Property](#).

### ***Seizure & Forfeiture Reporting***

If items have been seized and subsequently forfeited, the law enforcement agency becomes the legal owner of the property. However, the department must report all forfeitures to the State Treasurer each calendar quarter and remit a portion of the value of forfeited property to the State Treasurer by January 31st of each year. Requirements for each type of forfeited property are as follows:



- *Firearms (RCW 9.41.098)* – Proceeds from firearms forfeited subsequent to June 30, 1993 do not need to be reported and all proceeds are retained by the department.
- *Money Laundering (RCW 9A.83.030 and RCW 69.50.505)* - 10% of net proceeds of property forfeited during the preceding calendar year must be remitted to the State. Proceeds must be used exclusively for the expansion and improvement of controlled substances related law enforcement and may not supplant preexisting funding sources.
- *Felony (RCW 10.105.010)* - 10% of the net proceeds of property forfeited during the preceding calendar year must be remitted to the State. Any proceeds are to be used exclusively for the expansion and improvement of law enforcement activity, and may not supplant preexisting funding sources.
- *DUI Vehicles (RCW 46.61.5058)* - 10% of net proceeds of property forfeited during the preceding calendar year must be remitted to the State.
- *Uniform Controlled Substances (Illegal Drugs) (RCW 69.50.505(9)(a))* – Agencies are to remit 10% of net proceeds for property forfeited under this RCW during the preceding year. Proceeds not remitted to the state treasurer can only be used for the “expansion and improvement of controlled substances related law enforcement activity” and cannot be used to supplant preexisting funding sources.

If there are no forfeitures for the quarter, agencies are still required to file a report for each type of forfeiture, certifying that there were no forfeitures for that quarter. Quarterly reports must list all forfeited property that has been:

- *Destroyed* – report and pay \$0
- *Retained for Department use* – report and pay 10% of the property’s fair market value at the time of seizure
- *Sold* – report and pay 10% of the net proceeds

Quarterly reports should not include forfeited property being held as evidence during an investigation/prosecution of a case or pursuant to appeal.

Quarterly reports should also disclose the following for each item forfeited:

- The forfeiture date, which is the date released by the Prosecuting Attorney’s office
- Disposition method
- Owner/case#
- Description
- Value at seizure, which is the fair market value at the time the property is seized. This may be determined by a commonly used index such as a NADA (blue book) or a qualified appraiser
- Gross proceeds
- Net sale proceeds, which is the sale price less the allowed deductions. Types of allowable deductions are: (1) valid claims by lien holders against seized property, (2) cost of sale, such as appraisal fees or reasonable fees/commissions paid to an independent selling agent, and (3) valid claims by landlords for damages done by a law enforcement officer while acting in his/her official capacity
- Amount owed to the State

Cities and counties must identify proceeds from sale of confiscated and forfeited items in BARS code 3693XXX *Confiscated and Forfeited Property*. BARS code 3893XXX *Agency Type Deposits* should be used to record the state portion of proceeds.

Auditors should consider the [steps in TeamMate for testing this area found at Accountability | Entity-Specific Areas | City/County | Police / Sheriff Department | Forfeiture Reporting](#).

## **DRUG TASK FORCES**

Drug task force teams are usually created through interlocal agreements with other law enforcement departments in the same geographic area. Drug task forces may be organized as a department of one of the participating governments (often with a separate commander) or as a separate legal entity. The task force may also have separate procedures or systems for the following areas:

- Property Room
- Seizure and forfeiture
- Confidential fund expenditures
- Operating expenditures, such as AP or payroll

The task force should have policies and procedures in place to ensure petty cash funds are tracked in a manner which maintains the confidentiality of the informant, similar to those indicated earlier (see Investigative or Confidential Funds write-up). There should be designated officers responsible to maintain controls over the funds and their storage. Since the force is usually comprised of several different jurisdictions, the interlocal agreement should specify each party's responsibilities.

Purchases of undercover vehicles are subject to competitive bid laws. While departments will often use a broker for such purposes (for confidentiality), the department still needs to ensure compliance with state and local laws.

# APPENDIX I: Applicable RCW's

## **Constitutional Authority**

Article XI, sec 11 of Washington State Constitution – General police power of cities

## **Statutory Authority and Requirements**

Counties:

- Chapter 36.28 RCW – County Sheriff

First Class Cities:

- RCW 35.22.280(34) and RCW 35.22.280(35) - Specific powers to enact and enforce criminal ordinances of the city

Second Class Cities:

- RCW 35.23.021 - City officers enumerated, including police chief
- RCW 35.23.161 - Chief of police and police department
- RCW 35.23.440(29) - Specific powers to enact and enforce criminal ordinances of the city

Towns:

- RCW 35.27.070 - Town officers enumerated, including town marshal.
- RCW 35.27.240 - Town marshal – police department
- RCW 35.27.370(14) - Specific powers to enact and enforce criminal ordinances of the town

Code Cities:

- RCW 35A.11.020 - Specific power to adopt and enforce criminal ordinances of the city.
- RCW 35A.12.020 – Appointive officers, including chief law enforcement officer.
- RCW 35A.21.030 – Mandatory duties of code city officers.
- RCW 35A.21.161 – Regulation of activities under state law.

Unclassified Cities:

- RCW 35.30.010(6) and RCW 35.30.010(8) – Powers to enact criminal ordinances of the city.