Warwickshire POLICE	POLICY
Security Classification	Official
Disclosable under Freedom of Information Act 2000	YES

POLICY TITLE	Seized Cash
REFERENCE NUMBER	**WP178**
Version	**1.0**

POLICY OWNERSHIP	
DIRECTORATE	Finance
BUSINESS AREA	Financial Accounting

INITIAL IMPLEMENTATION DATE	**March 2024**
NEXT REVIEW DATE:	**March 2026**
RISK RATING	**MEDIUM**
EQUALITY ANALYSIS	**LOW**
TIER	**2**

Warwickshire Police welcome comments and suggestions from the public and staff about the contents and implementation of this policy. Please e-mail policiesandprocedures@warwickshire.police.uk

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1.0 POLICY OUTLINE

Seized cash is an area of risk due to the volumes of cash processed and the operational needs associated with the evidence. This policy lays down the processes to be followed to help mitigate this risk.

Cash should be banked as soon as operationally possible and two persons (the Property Officer and the Business Support team member) should be involved in counting and receipting the money in all cases.

Please note:

1. This policy covers only seized cash from the moment it is received by Business Support for banking.

2. The procedure for seized cash prior to this point is detailed in the Seized Property Procedure.

2.0 PURPOSE OF POLICY

The purpose of this policy is to safeguard whilst it is in the possession of the force to protect the interests of victims of crime, those parties from which cash was seized, the organisation and staff against the effects of misuse and misallocation of seized cash.

3.0 IMPLICATIONS of the POLICY

The term ‘officer’ applies to both officers and staff.

Failure to comply with policy may lead to disciplinary proceedings.

Financial Regulation No.7.9 covers the administration of seized property.

Seized cash is subject to regular routine audit, the findings of which are reported to relevent officer and monitored by Joint Audit Committee and they are used to inform the Head of Internal Audit annual letter of assurance.

4.0 PROCEDURE

Banking

On a regular basis, weekly as a minimum, the safe should be emptied and any cash seizures which have been held for longer than 10 days and do not have an Inspector’s authority to retain should be passed to Business Operations to bank.

The storage of money carries an inherently great risk of loss and appropriate steps, physical and procedural, are required to safeguard monies in our possession. Therefore, all staff must ensure that the Property Management System (PMS) is updated whenever money is accepted, transferred between locations or deposited at the bank.

When cash is transferred from the property store to the Business Support office, both the Business Support Officer and the Property Officer must agree the seal numbers to the PMS.

The bag should be opened in the presence of both the Property Officer and the Business Support Officer and the amount should be agreed to PMS. Any discrepancies should be noted, investigated and only **the actual cash receipted**.

A subsidiary receipt will be given to the property officer.

The banking should be completed as per the guidance in the Income Policy and the PMS system should be updated to show the amount banked, the cash sheet number and the code the money has been banked to. The disposal method on PMS should be selected to reflect the holding account the cash is being banked to. Business Support should also update the local spreadsheet.

Codes

POCA – each seizure has its own unique code in PMS (DP reference) and will also need its own account code in eFinancials. The Finance Officer will create this account code using the next one available in FPM.

PACE –
Under £500.00 – 991XC 212566
Over £500.00 - 991XC 212567
Case closed / Charity donation – 991XC 212562

Return of cash

All cash must be returned to the owner as soon as possible unless:
(a) ownership is unknown or in doubt; or
(b) it was taken from an alleged offender who claims to have legally acquired the property; or
(c) retention is necessary for:
  (i) production at court; or
  (ii) forensic examination; or
(d) it is likely to be subject of a compensation of forfeiture order*; or
(e) It was used in crime.

* **NB** there is no statutory power to retain for this purpose against the wishes of the owner.

Decisions concerning the authority to dispose of cash by whatever means lies with the Officer responsible for the case (Officer In Charge - OIC). A letter is automatically generated by the PMS to notify the owner to come and receive their money.

If money has been seized under POCA then the Economic Crime Unit (ECU) must be consulted for authority to repay as well as the OIC.

Where cash has been authorised to be returned to an owner by the OIC but the owner fails to co-operate then the Senior Property Officer can approve disposal – particularly when satisfied that reasonable attempts have been made to return the cash. The Senior Property Officer will give due regard to the value when determining how reasonable it is to further retain it.

Repayment

To owner - Under £100
Items under £100 will be repaid by the local Business Support Team on the authority of the OIC at the request of the Property Officer either by Cash from the Imprest or in exceptional circumstances via BACS (Business Support will liaise with Finance if the latter). The Property Officer will repay the cash to the owner.
Business Operations will update PMS Accordingly.
Business Operations will update the imprest spreadsheet that it has been repaid.

To owner - Over £100
Repayment can be made on the instruction of the OIC/Property Officer and the approval should be noted on PMS.
A local request form should be completed and forwarded to Finance (finance@warwickshire.police.uk).
The request must detail as a minimum:

- Full name and address of who the cash is to be repaid to
- PMS reference
- Amount
- Original Cash sheet reference
- Code cash was banked to

Business Operations will update PMS with details of the request and the date submitted to Finance to process. Finance will update PMS once transaction is completed. Business Operations will update local spreadsheet with details of the repayment.

Journal of cash to case closed / section 27 fund
Journals are raised on the instruction of the OIC/Property Officer and approval should be noted on PMS.
A local request form should be completed by ECU and forwarded to Finance (finance@warwickshire.police.uk). The journal will move the funds to 991XC 212561.

The request must detail as a minimum:

- Amount
- PMS reference
- Original Cash sheet reference
- Code cash was banked to
- Code cash is to be moved to

ECU will update PMS with details of the journal request and the date submitted to Finance to process. Finance will update ECU once transaction is completed.

<u>Confiscation order to courts or Forfeiture to the Home Office</u>
Payment is made following an instruction from the courts or the Home Office, as advised to Finance by ECU. Confiscation and forfeiture orders are to be sent to finance@warwickshire.police.uk for both POCA seizures and for PACE seizures. Finance will update the PMS system and notify ECU once the payment has been raised. ECU will update the Joint Asset Recovery Database (JARD).

5.0 DOCUMENT HISTORY

Date	Author / Reviewer	Amendment(s) & Rationale	Date of Approval / Adoption
February 2024	Mike Kaine	Updated from previous alliance policy no. A192	

6.0 CONSULTATION

Head of Dep't/ Chief Officer Consulted	***Date Communication Sent***
Jeff Carruthers, Director of Finance	February 2024

6.3 A summary of the extent of any consultation should be included here and should include details of bespoke interested groups, both internal and external, which have been involved in the development and/or consultation in respect of this policy e.g. with JNCC, Independent Advisory Group and relevant Business Areas.

7.0 ASSESSMENT AND ANALYSIS

7.1 Every policy and procedure will be subject of an Equality Analysis (EA), Health and Safety Assessment (HAS) and Risk Assessment (RA) to be completed by the policy writer, and will be referred to if requested by the reader. There is a separate template for this purpose available in the Policy Writers' Pack in the force document search page.

7.2 **It is compulsory to consult with, and receive a response from Risk Management, Health & Safety and Equality & Diversity as part of the Assessment form to be completed and also your Business Lead on every policy**