

June 1, 2004

Jennifer McAlpin  
Town of Dresden  
117 West Main, Suite A  
Dresden, TN 38225

Dear Ms McAlpin:

You recently asked for a recommendation about the proper procedures for storing cash seized by the police department. The police department sometimes seizes cash as a part of drug investigations or drug arrests, and you wanted to know the proper way to account for the cash until the city receives final disposition of the cash.

The state Comptroller's office has long had regulations requiring all cash to be deposited in a bank account, rather than being stored at the city hall or the police department. Seized cash is no exception. In some instances the actual cash is needed for evidentiary purposes, but a photograph of the cash will usually suffice.

The police chief, or his designee, should turn all cash over to the city recorder and obtain a receipt from the recorder. The recorder should deposit the cash in the city's bank account. If the cash is ultimately returned to the defendant, the recorder can issue a check upon receipt of the court order or an order from the Department of Safety. If the cash is ultimately forfeited to the police department's drug fund, the recorder can simply make a fund transfer upon receipt of the order.

If you have any further questions, or if I can ever be of assistance, please do not hesitate to call.

Sincerely,

Rex Barton  
Police Management Consultant