

Detailed table of contents

This chapter contains the following topics:

Policy statement and principles

- What
- Why
- How

Overview

- Introduction
- Health and safety duties
 - Maximising safety and minimising risk
 - Health and safety should be an everyday conversation
- Definitions and acronyms
- Related information

Cash records

- When to use 'property record sheet' (POL 268)
- Found cash of \$100 or less
- Found cash exceeding \$100 in value
- Details required to be recorded on 'property record sheet (POL 268)

Holding cash at Police stations

- Avoid holding large amounts of cash at Police stations
 - Cash seized in criminal investigations
 - Matters for consideration with making the decision whether to hold a large amount of cash
 - Examples of cash handling decision making
- Exceptions
- Cash transfer
- Safe custody of cash to be banked
- Banking cash
- Foreign currency
- Recording and monitoring

Cash exhibits

- Cash to be retained only in exceptional circumstances
- Procedure for handling cash exhibits
- Safe custody of cash exhibits
 - Procedure for handling large amounts of cash for safe custody box at Auckland

Parties' interests in cash and notification priorities

- Search and Surveillance Act 2012
- Parties having an interest in cash held by Police
- Priorities of interest in cash
 - Notification

Police Assets Recovery Unit (ARU)

Outstanding cash owed to Ministry of Justice (MOJ)

- Procedure
- Options for dealing with cash after a warrant to seize is received
 - Receipts

Collection of cash owed to Inland Revenue (IR)

- Providing information to IR
 - Example
- Collection of cash owed to IR
- Notifying IR
- Seeking taxpayer information from IR
- Payment instructions

What is contaminated cash?

Cash handling procedures and weights

- Counting cash
- Three different cash handling procedures
- Cash weights

Procedure for cash handling amounts totalling less than \$5,000

- Seized or received cash must be counted in presence of witness

Centralised banking collection point

- Untampered cash (less than \$5,000)
 - Employee in charge of the safe/secure drop box
 - Business Services Officer
- Contaminated cash (less than \$5,000)
 - Employee in charge of the safe/secure drop box
 - Business Services Officer

Decentralised banking collection point

- Untampered cash (less than \$5,000)
 - Business Services Officer
- Contaminated cash (less than \$5,000)
 - Business Services Officer

Procedure for cash handling amounts estimated at \$5,000 or more

- Untampered and uncounted cash
- Untampered and counted cash
- Contaminated and counted cash

Contaminated foreign currency cash

- Purpose
- Introduction
- Seizing/receiving/packaging contaminated foreign currency cash
- Securing and notifying of contaminated foreign currency cash
- Establishment of national working group
- Repatriation of cash
- Destruction of cash
- Related health and safety information

Cash requirements

- Procedure
- Transporting cash estimated at \$5,000 or more

Payments

Appendix I - District banking points

Appendix II - Seizures > \$5,000 [REDACTED] Authorised collection and delivery points

Policy statement and principles

This section contains the following topics:

- What
- Why
- How

What

Cash by its very nature holds a significant risk to Police and its employees. The utmost care must be taken with counting, handling, securing, banking, transferring of seized or received cash.

Why

Ensuring:

- Police integrity is maintained throughout the cash handling process when the cash is under the control or in the custody of Police
- the health and safety of Police employees and others handling contaminated cash.

How

Police will:

- maintain master records of all cash coming into possession of Police at each Police station or community policing centre
- avoid holding large amounts of cash at police stations and only retain in exceptional circumstances
- secure large amounts of cash exhibits with [REDACTED] safe custody services in Auckland (Note: special circumstances should exist)
- observe parties priorities of interest in cash seized or received in following order of sequence:
 - Court order
 - Police Assets Recovery Unit
 - Outstanding cash owed to Ministry of Justice
 - Collection of cash owed to Inland Revenue
 - Owner or person legally entitled to seized or received cash
- maximise safety and minimise risk with handling contaminated cash
- use the contracted company [REDACTED] to provide secure cash collection, transit, counting and banking service to Police
- before making payments direct to payee's bank account, ensure they are supported by documentation and evidence showing the initial deposit to the Police trust account.

Overview

This section contains the following topics:

- [Introduction](#)
- [Health and safety duties](#)
 - [Maximising safety and minimising risk](#)
 - [Health and safety should be an everyday conversation](#)
- [Cash records](#)
- [Definitions and acronyms](#)
- [Related information](#)

Introduction

Cash by its very nature holds a significant risk to Police and its employees. This chapter details the policy and process for the counting, handling and banking of seized or received cash, and for requesting quantities of cash for Police duties. The utmost care must be taken to ensure that the integrity of Police is maintained throughout the cash handling process when the cash is under the control or in the custody of Police.

Follow the guidance in this chapter when handling cash in these circumstances:

- seized with or without warrant
- detained, removed or held:
 - as an exhibit
 - for safekeeping
 - as deceased property
- received as found property.

Note: See also '[Related information](#)' for associated guidance.

Health and safety duties

Maximising safety and minimising risk

Maximising safety and eliminating or minimising risk at work is the responsibility of all Police employees and persons engaged by Police to provide a service including contractors and their employees, trainees, interns and volunteers. It is delivered through meeting the obligations under the [Health and Safety at Work Act 2015](#) and Police safety policies.

A key enabler is the application of the [TENR-Operational threat assessment](#) in the workplace.

The expectation of the Commissioner and the Act is that persons in the workplace will take reasonable care to ensure that their acts or omissions do not adversely affect the health and safety of other persons, comply as far as they are reasonably able to with any reasonable instruction that is given in order to comply with the [Health and Safety at Work Act 2015](#) or regulations under that Act. They will co-operate with any reasonable policy or procedure relating to health or safety at the workplace that has been notified to them and take immediate action to stop any perceived or potential breach of the act or if impractical, immediately report the matter to a supervisor.

Health and safety should be an everyday conversation

Relevant Police instructions include:

- [Hazard management](#)
- [Health and safety](#)
- [Wellness and safety](#)
- this chapter in relation to the safe procedures for the counting, handling and banking of seized or received cash, and for requesting quantities of cash for Police duties.

Definitions and acronyms

These definitions and acronyms apply to this chapter.

Acronym	Description
[REDACTED]	[REDACTED] To contact [REDACTED] <ul style="list-style-type: none">• Email: [REDACTED]• Phone: [REDACTED]
AEO	Area Executive Officer
BSO	Business Services Officer
Centralised banking collection point	<u>Centralised banking collection point</u> refers to those districts that have one centralised police station to conduct banking transactions.
Contaminated cash	Click on this link for an explanation as to what is <u>contaminated cash</u> .
Decentralised banking collection point	<u>Decentralised banking collection point</u> refers to those districts that have more than one police station authorised to conduct banking transactions.
Exhibit/security bags	Police exhibit/security bags supplied by [REDACTED] (these have a tamper-proof seal) and used by employees to secure cash.
SSO	Station Support Officer
Tamper-proof bag	[REDACTED] bring to site a PVC tamper-proof bag with a numbered tamper-proof security seal (or occasionally, a large numbered tamper proof plastic security bag), which [REDACTED] place Police exhibit/security bags inside at time of collection.

Related information

Further guidance relating to the seizing, detaining, removing, producing, holding or receiving of cash at source and subsequent disposal is available in other Police Manual chapters. For example, see:

- 'Arrest and detention' for information about receiving cash payments with fines warrants
- 'Crime scene examination' for guidance with packaging, exhibit numbering and preparing exhibit schedules
- 'Forensic evidence' for an overview of and where to find detailed information about particular types of physical evidence and how to collect and package and manage the integrity of the evidence in other Police Manual chapters
- 'Homicide and serious crime investigations', Part 16 – Exhibit management in homicide and serious crime investigations for information about OC Exhibits' checklist and duties, processes and documentation.
- 'Investigation principles and procedures' for guidance with scene and forensic examination
- 'People in Police detention' for guidance with receiving, returning, releasing and transferring prisoners' property
- 'Exhibit and property management' for procedures about receiving or disposal of property coming into Police possession
- 'Search':
 - 'Part 5 – Carrying out search powers with or without warrants' for information about what can be searched and seized, and notice and inventory requirements after search and seizure

- 'Part 8 – Searching people' for information about property removed or seized during a search
- 'Part 12 – Procedures applying to seized and produced things' for guidance with the recording, storage, return, transfer and custody of seized or produced things
- 'Sudden death' for guidance with handling deceased's property.

Cash records

This section contains the following topics:

- When to use 'property record sheet' (POL 268)
- Found cash of \$100 or less
- Found cash exceeding \$100 in value
- Details required to be recorded on 'property record sheet (POL 268)

Master records of all cash coming into possession of Police must be maintained at each police station or community policing centre.

When to use 'property record sheet' (POL 268)

All cash coming into possession of Police must be recorded on the Property Record Sheet (POL 268):

unless	or
the cash is found property and does not exceed \$100 in value	<ul style="list-style-type: none"> • in the case of serious crime investigation an exhibit schedule is used • for prisoner property refer to the 'People in Police detention' chapter.

The POL 268 must be used for cash movements and when the cash is banked to ensure the chain of custody is correctly recorded and witnessed. If a Police employee is not available to witness the receipt of cash or its movement, then use the finder or a person who is present. If no witness is present, then endorse the POL 268 to that effect ("no witness present").

Found cash of \$100 or less

Found cash of \$100 or less may be retained with accompanying found property (e.g. cash found in a handbag) and secured safely on Police premises. The found cash must be recorded on the Found Property Record (POL 263).

Note: There is no requirement to record and use the Property Record Sheet (POL 268) for found cash of \$100 or less.

Found cash exceeding \$100 in value

Use the Property Record Sheet (POL 268) for found cash exceeding \$100 in value and attach to the Found Property Record (POL 263):

unless. . .	and. . .	and. . .
the owner is readily known	the cash can be returned to the rightful owner within two weeks	the cash can be secured safely on police premises during that period.

Note: The POL 263 does not provide a chain of custody trail.

Details required to be recorded on 'property record sheet (POL 268)

The Property Record Sheet (POL 268) must be completed with these details:

- the full name, address and contact details of the person the cash was seized or received from;
- name, QID and signature of the Police employee seizing or receiving the cash
- name and signature of the Police employee (including QID) or other person who is not a Police employee witnessing the seizure or receipt
- full description of where the cash was located;
- full description of the cash including denominations;

- the inwards cash register number as recorded in the inwards cash register (if applicable);
- the file number;
- the date and time of seizure or receipt.

The back of the POL268 form must be endorsed for all movements of the cash to maintain the chain of custody.

Holding cash at Police stations

This section contains the following topics:

- Avoid holding large amounts of cash at Police stations
 - Cash seized in criminal investigations
 - Matters for consideration with making the decision whether to hold a large amount of cash
 - Examples of cash handling decision making
- Exceptions
- Cash transfer
- Safe custody of cash to be banked
- Banking cash
- Foreign currency
- Recording and monitoring

Avoid holding large amounts of cash at Police stations

Large amounts of cash (depending on the circumstances of seizure or receipt is approximately \$500 or more) should **not** be held at Police stations because of the risk this poses to Police.

Cash seized in criminal investigations

See 'What to do with cash seized in criminal investigation' for seized cash that is brought into the Police station.

Matters for consideration with making the decision whether to hold a large amount of cash

When the total amount of cash from a single transaction amounts to \$500 or more and is received at the station, it must be:

- Banked as soon as practicable, or
- Authorisation to retain it at the station must be given by a constable of the rank of sergeant or above and recorded by that person in the inwards cash register (date, reason, QID, signature).

Note: Exceptional circumstances must exist for a large amount of cash to be retained.

Consider these matters carefully when making the decision whether to hold large amounts of cash at Police stations or bank the cash:

- determine amount of cash involved
- ensure security and safe custody of cash
- maintain chain of custody
- require forensic examination of cash
- comply with policy instructions contained in this cash handling chapter
- take into account any special circumstances or exceptions that may apply
- obtain approval from a constable who is of the rank of sergeant or above.

Examples of cash handling decision making

These examples are provided to guide you with making your decision:

- \$1,000 cash is taken from a prisoner as part of their personal property:
 - Police, other agencies or persons have no known interest in the cash; and
 - the prisoner is expected to get Court bail the following day;then it would be considered reasonable and practicable in the circumstances to hold the cash at the station to return to the bailed prisoner rather than have the cash banked. **Note:** The cash must be secured in a safe or secure drop box, entered in the inwards cash register and approved by a constable who is of the rank of sergeant or above.

- \$1,000 cash is seized as an exhibit to be held for a considerable period of time pending a court case must be handled in accordance with the policy in this chapter for cash exhibits and not held at stations for long durations.

Exceptions

Cash balances under \$500, other than found cash of \$100 or less (depending on the circumstances of seizure or receipt), must be banked into the Police Trust Account within two weeks. This allows for either rightful owners to come forward and/or an efficient banking run to be arranged.

See the 'People in Police detention' chapter for cash taken as prisoner's property.

Cash transfer

The transfer of cash from outstations to main centres to be banked into the Police Trust Account or forfeited directly to the Crown involves some risks. See the procedures for cash handling in this chapter to mitigate those risks.

Safe custody of cash to be banked

Each station **must** have a safe or secure drop box for the holding of cash for banking or transferring to another station for banking to be arranged. The safe or secure drop box must be in a secure location and have one employee with sole responsibility for its operation 24/7 (sole responsibility may be transferred to another employee, for example at the end and beginning of a shift).

Access must be restricted to other employees at all times to maintain the integrity of cash held in the safe or secure drop box.

Banking cash

Cash coming into the possession of Police that is required under this cash handling policy to be banked for safekeeping must be deposited into the Police Trust Account and not the Crown Bank Account, unless it is:

- unclaimed cash (s42, Policing Act 2008)
- the proceeds of sale of unclaimed property (ss41 and 42, Policing Act 2008)
- for disposal or otherwise as authorised by a Judge.

Foreign currency

Foreign currency that is required under this cash handling policy to be banked for safekeeping must be deposited into the Police Trust Account at the exchange conversion rate operating on the day the cash is banked. Should a withdrawal or transfer be required at a later date, then the amount to be withdrawn or transferred is the amount the foreign currency was exchanged at when the deposit was made. Amounts are returned to the owner or recipient in New Zealand currency, unless they reside overseas. In these situations the New Zealand currency amount is converted into the currency where they reside and forwarded to their country's nominated bank account.

The owner or recipient incurs the loss or gain in currency fluctuation.

Recording and monitoring

All districts must maintain an inwards cash register of all cash deposited into the Police Trust Account, held in safety deposit boxes, in station safes or secure drop boxes.

The inwards cash register must contain the following information:

- inwards cash number
- type of inwards cash received (e.g. exhibit, found, prisoner cash)
- occurrence, CARD, NIA or file number

- date of seizure
- name of owner/offender (if known)
- amount received/seized (if known)
- contaminated cash confirmation (when relevant)
- signature of the person delivering the cash to the station
- signature of the person receiving the cash into the station safe or secure drop box
- authorisation (by a sergeant or higher rank) to retain cash of \$500 or more (when relevant, see 'Matters for consideration with making the decision whether to hold a large amount of cash')
- disposal method (e.g. Trust Account, returned to owner, [REDACTED])
- disposal date.

A monthly internal control check must be carried out to ensure these compliance requirements are met.

Cash exhibits

This section contains the following topics:

- [Cash to be retained only in exceptional circumstances](#)
- [Procedure for handling cash exhibits](#)
- [Safe custody of cash exhibits](#)
 - [Procedure for handling large amounts of cash for safe custody box at Auckland](#)

Cash to be retained only in exceptional circumstances

Where cash has been seized or received pursuant to a criminal investigation, the officer in charge of the investigation must ensure that the cash handling policy is applied, and that cash is not physically retained by Police for longer than is necessary.

Seized cash will not be retained as an exhibit for Court purposes, unless special circumstances exist. Full consideration of all the grounds and risks involved with retaining the physical cash as an exhibit must be considered. Retaining cash increases the risks associated with cash handling. All cash seized or received that is not being held as a physical exhibit must be banked into the Police Trust account as outlined in this chapter. The Trust account is governed by the Public Finance Act 1989. **Cash must not be posted or couriered.**

Note: The decision to retain cash exhibits seized or received pursuant to a criminal investigation because special circumstances exist must be authorised and recorded in the inwards cash register by a sergeant or higher rank. Consideration should be given to seeking advice from a CIB supervisor as to whether the cash should be retained for court.

What to do with seized cash in a criminal investigation

Where cash has been seized pursuant to a criminal investigation, the officer in charge of the investigation must decide whether the cash is likely to be required as an exhibit in court.

If...	then...
A large amount of cash is required as an exhibit in court	It must be lodged in a safety deposit box. Note: [redacted] only provides safe custody services at its Auckland Branch. [redacted] is required to arrange transportation of the cash to the [redacted] Bank, Auckland Branch from anywhere in New Zealand. See the procedures for safe custody of cash exhibits in this chapter.
A large amount of cash is not required as an exhibit in court	It must be banked as soon as practicable into the Police Trust Account. See the procedures for cash handling in this chapter.

Procedure for handling cash exhibits

Follow the steps in the table for handling cash exhibits.

Step	Action
1	Seize, secure and document cash exhibit in accordance with the procedures described in this chapter.

2	<p>Arrange forensic examination of cash exhibit if appropriate; this includes considering:</p> <ul style="list-style-type: none"> • photography • fingerprint examination • ESR analysis for drugs or chemicals • document examination • other specialist examination. <p>See the 'Forensic evidence' chapters for an overview of and where to find detailed information about particular types of physical evidence and how to collect and package and manage the integrity of the evidence.</p>
3	Secure small sample of cash if required as an exhibit for Court.
4	If cash is contaminated, count cash and follow procedures for ' Contaminated cash '.
4	If cash is not contaminated and uncounted, follow procedures for ' Uncontaminated and uncounted cash '.
5	If cash is not contaminated and counted, follow procedures for ' Uncontaminated cash and counted cash ' later in this chapter.
6	<p>See these chapters for further guidance about exhibit handling:</p> <ul style="list-style-type: none"> • 'Crime scene examination' for guidance with packaging, exhibit numbering and preparing exhibit schedules. • 'Homicide and serious crime investigations', 'Part 16 – Exhibit management in homicide and serious crime investigations' for information about O/C Exhibits' checklist and duties, processes and documentation. • 'Investigation principles and procedures' for guidance with scene and forensic examination. • Search: <ul style="list-style-type: none"> - 'Part 5 – Carrying out search powers with or without warrants' for information about what can searched and seized, and notice and inventory requirements after search and seizure - 'Part 8 – Searching people' for information about property removed or seized during a search - 'Part 12 – Procedures applying to seized and produced things' for guidance with the recording, storage, return, transfer and custody of seized or produced things.

Safe custody of cash exhibits

If a large amount of cash (depending on the circumstances of seizure or receipt is approximately \$500 or more) must be retained and secured as an exhibit, then only ██████████ in Auckland provides safe custody services. Other ██████████ branches and ██████████ do **not** provide safe custody services.



Remember:

- special circumstances must exist to retain a large amount of cash rather than bank the cash
- retaining a large amount of cash as an exhibit must be authorised by a constable who is of the rank of sergeant or above
- contaminated cash must **not** be held in a safe custody box, instead follow the [contaminated and counted cash](#) guidelines in this chapter.

Procedure for handling large amounts of cash for safe custody box at Auckland

Follow the steps in the table for handling cash exhibits:

Step	Action
1	Seize, secure and document cash exhibit in accordance with the procedures described in this chapter.

2	<p>Arrange forensic examination of cash exhibit if appropriate; that includes considering:</p> <ul style="list-style-type: none"> • photography • fingerprint examination • ESR analysis for drugs or chemicals • document examination • other specialist examination. <p>See the '<u>Forensic evidence</u>' chapters for an overview of and where to find detailed information about particular types of physical evidence and how to collect and package and manage the integrity of the evidence.</p>
3	
4	
5	<p>Follow the process for cash handling amounts estimated at \$5,000 or more:</p> <ul style="list-style-type: none"> • <u>Uncontaminated and uncounted cash</u>; or • <u>Uncontaminated and counted cash</u>.
6	<p>Decide whether to:</p> <ul style="list-style-type: none"> • assign and use Police employee(s) based in Auckland to have signed access to the safe custody deposit box (see step 7 below); or • use O/C Exhibits and/or O/C Investigation to have signed access to the safe custody deposit box (see step 8 below). <p>Note: The latter option would have additional resource and financial implications for Districts outside of Auckland.</p>

7	<p>If the decision is to assign and use Police employee(s) based in Auckland to have access to the safe custody deposit box, then the following guidance applies.</p> <p>A second Police employee may be used to have signed access in the event that the first employee is absent or unavailable when the safe custody deposit box is required to be accessed. The assigned Auckland based employee(s) having access must:</p> <ul style="list-style-type: none"> • meet [REDACTED] of pending arrival) • sign [REDACTED] documents to be the safe custody deposit box signatory(s) for obtaining access • avoid opening/breaking the seals of the [REDACTED] and the Police exhibit security bag to preserve the chain of custody • ensure at least one other Police employee (does not have to be a signatory) is present to witness the access.
8	<p>If the decision is to use the O/C Exhibits and/or O/C Investigation to have access to the safe custody deposit box, then the following guidance applies.</p> <p>The O/C Exhibits and/or O/C Investigation having access must:</p> <ul style="list-style-type: none"> • [REDACTED] • [REDACTED] • ensure at least one other Police employee (does not have to be a signatory) is present to witness the access.

Note: The safe custody deposit box is accessed in the presence of a [REDACTED] employee, who will depart once the box is opened.

Parties' interests in cash and notification priorities

This section contains the following topics:

- [Search and Surveillance Act 2012](#)
- [Parties having an interest in cash held by Police](#)
- [Priorities of interest in cash](#)
 - [Notification](#)

Search and Surveillance Act 2012

The Search and Surveillance Act 2012, [Subpart 6](#) (sections 149-163) of Part 4 provides procedures applying to seized materials. Cash seized by Police that is not required for investigative or evidential purposes, or not liable to forfeiture to the Crown or any other person (by law, court order or otherwise) must comply with the statutory procedures (refer to section [150](#) of the Search and Surveillance Act 2012).

See '[Part 12 – Procedures applying to seized and produced things](#)' in the 'Search' chapter for further guidance about:

- rights of owners and others of seized things
- return and custody of seized things
- applications for access to or release of seized things
- disputed ownership and forfeiture of seized things
- disposal of seized things.

Where cash is liable to forfeiture to the Crown the following procedures apply:

- [parties having an interest in cash held by Police](#)
- [priorities of interest in cash](#)
- [notification](#).

Parties having an interest in cash held by Police

Parties (other than the owner or person legally entitled to the cash) that may have an interest in cash seized or received by Police include:

- [Police Assets Recovery Unit](#) implementing the Criminal Proceeds (Recovery) Act 2009
- [Ministry of Justice](#) seeking payment of outstanding cash, such as fines or other enforceable orders
- [Inland Revenue](#) requiring payment of unpaid tax.

Priorities of interest in cash

The priorities of interest (in numerical order) in cash held by Police are:

Priority	Description
1	Seized or received cash that is specifically subject to a Court order must be dealt with in compliance with that order.
2	Police Assets Recovery Unit (ARU) to make application for restraint and forfeiture of cash assets. See the section titled, ' Police Assets Recovery Unit (ARU) ' for information about the unit.
3	Ministry of Justice seeking payment of outstanding cash (e.g. fines, enforceable orders). See the section titled, ' Outstanding cash owed to Ministry of Justice (MoJ) ' for procedure.

4	Inland Revenue requiring payment (e.g. unpaid tax, family support payments). See the section titled, ' <u>Collection of cash owed to Inland Revenue (IR)</u> ' for procedure.
5	Owner or person legally entitled to seized or received cash.

Notification

Only notify the party having the greater priority of interest, unless there is sufficient cash to satisfy more than one interested party. The owner or person legally entitled to seized or received cash should be advised of a particular party's interest in the cash, unless such notification may jeopardise that party's investigation (take advice from the party concerned).

Police Assets Recovery Unit (ARU)

The Criminal Proceeds (Recovery) Act 2009 allows for ARU to make application for restraint and forfeiture of assets acquired or derived from the proceeds of crime using only the civil standard of proof, i.e. the balance of probabilities. The legislation also provides for the restraint and forfeiture of assets used during the commission of crime.

The ARU has offices at:

- PNHQ
- Northern Region (Harlech House, Otahuhu)
- Waikato/Bay of Plenty (Hamilton Police Station)
- Central Region (Wellington Central Police Station)
- Southern Region (Christchurch South Police Station).

If the amount seized is \$10,000 or greater or if the circumstances are such that action could be taken under the Criminal Proceeds Recovery Act then contact an employee of the Asset Recovery Unit so that an assessment can be made.

Follow this [link](#) to the Financial Crime Group intranet homepage and click on 'Asset Recovery Contacts' to obtain contact phone numbers.

Outstanding cash owed to Ministry of Justice (MOJ)

This section contains the following topics:

- Procedure
- Options for dealing with cash after a warrant to seize is received
 - Receipts

In the course of executing search powers, Police may come across moderate to large amounts of cash (depending on the circumstances of seizure or receipt is approximately \$200 or more). Often this cash is seized for the purpose of an investigation or held as evidence for future court cases. At times Police are suspicious of the cash's source, but have insufficient evidence to proceed with a criminal charge.

In some instances the money may actually be or be claimed to be, owned by another person/company and this person/company may approach Police to claim it or register an interest in it. Rights to the cash may be determined by Police or the courts depending on the action taken and outcome.

On occasions a person may be found in possession of cash and has outstanding payments owed to Ministry of Justice (MOJ), such as fines or other enforceable orders not shown in NIA. The following procedures reflect an agreement in Schedule 2 of the MOU between Police and MOJ to improve the Ministry's ability to collect revenue owed to it by offenders and to hold offenders accountable.

Procedure

Follow these procedures to check if the individual claiming ownership of the cash owes any money to MOJ and if so, how to deal with the cash. (See 'Fines warrants' in the 'Arrest and detention' chapter, for information about the specific enforcement of fines warrants).

Step	Action
1	<p>Establish that the cash is owned by the person claiming it.</p> <p>See the 'Search' chapter – '<u>Part 12 - Procedures applying to seized and produced things</u>' if a seized or produced item is not to be used in evidence and there is a dispute about ownership or you are not sure who to return it to. Note: If a court order as to ownership is sought under section <u>154</u> of the Search and Surveillance Act, or under section <u>40</u> of the Policing Act 2008, you should state in the application if the cash will be subject to a warrant to seize cash for payment of outstanding fines (see steps 4-6 below).</p>
2	<p>Once ownership is established, consider the person's criminal and traffic history and if infringement notices, fines and reparation orders have been issued against them. (Note that there may be fines or other enforceable orders not shown in the NIA database).</p>
3	<p>Having regard to the information obtained in step 2 and if circumstances permit, contact the local Collections Unit or call [REDACTED] (monitored by MOJ 24 hours a day, 7 days a week) to ascertain if the person claiming the cash has any debt with MOJ.</p> <p>Supply the person's name, address and date of birth only to MOJ staff for them to check their database.</p>

4	<p>If MOJ confirms that the person has enforceable outstanding fines, discuss with MOJ the amount Police may hold and how long the cash can be held for.</p> <p>(You must take into account the provisions of the Search and Surveillance Act relating to return and custody of property. (See the 'Search' chapter 'Part 12 - Procedures applying to seized and produced things' and the examples given in step 6 below as to when the cash would have to be immediately released to the person)).</p>
5	<p>MOJ will either:</p> <ul style="list-style-type: none"> confirm if a warrant to seize already exists and the amount covered, or issue a warrant to seize some or part of the cash owing, and forward a copy of this warrant to Police by way of email attachment or fax. <p>Note that under the agreement between Police and MOJ, Police will only seize cash and not property.</p>
6	<p>On receipt of the warrant to seize, Police will seize the cash once it is no longer required for investigative purposes, and <u>deal</u> with it in one of the ways outlined below, unless it has in the interim been necessary to return it to the person.</p> <p>For example:</p> <ul style="list-style-type: none"> Police must return cash and property to an arrested person at the time of release under section <u>13</u> of the Search and Surveillance Act 2012, unless there is a warrant to seize, the cash is to be used as evidence or constitutes an offence by having it in their possession. Bail must not be delayed for the purpose of ascertaining whether a warrant is available. Seized or produced cash must be immediately released to the person if a court has ordered release under section <u>159</u> of the Search and Surveillance Act. Police cannot in these circumstances apply that cash direct to a warrant to seize cash.
7	<p>Police must supply a copy of the warrant to seize to the person from whom any cash is seized.</p> <p>MOJ will provide the 'Notice of Seizure' to the person once they receive the cash from Police. This may be done by either handing it to the person, leaving it at private premises or sending via mail, fax or email.</p>

Note: There is no compulsion for Police to contact MOJ to ascertain if the subject has any outstanding debts. Enquiries will be carried out when circumstances permit.

Options for dealing with cash after a warrant to seize is received

On receipt of a warrant to seize, Police must deal with the cash in **one** of these ways:

Option	Police action
1	<p>Advise MOJ that the cash will be deposited into the Police Trust account for transfer to the MOJ account.</p> <p>Follow the instructions for depositing funds into the Trust account:</p> <ul style="list-style-type: none"> <u>Centralised banking collection point</u> (less than \$5,000) <u>Decentralised banking collection point</u> (less than \$5,000) <u>Procedure for cash handling amounts estimated at \$5,000 or more</u> <p>Refer to the 'Payments' section in this chapter for instructions on making the payment to MOJ.</p> <p>The payment transaction from the Trust account to MOJ must include the following information:</p>

	"WTS at <Court Location>, Initials and surname" of the person the cash was taken from.
	OR
2	<p>If less than \$5,000 take the cash immediately to the local District Court. The person delivering the cash must present a copy of the warrant or advise the warrant/enforcement number and a name of the bailiff if known.</p> <p>MOJ will issue a receipt which must be retained on the file.</p> <p>If cash is \$5,000 or more then follow the instructions, '<u>Procedure for cash handling amounts estimated at \$5,000 or more</u>'.</p>

Receipts

Attach a copy of the warrant(s) and the receipt to the Police file.

Collection of cash owed to Inland Revenue (IR)

This section contains the following topics:

- [Providing information to IR](#)
 - [Example](#)
- [Collection of cash owed to IR](#)
- [Notifying IR](#)
- [Seeking taxpayer information from IR](#)
- [Payment instructions](#)

Cash taken under a search power that would otherwise be returned to a person may in some cases instead be diverted to IR so that it can be offset against unpaid tax.

Providing information to IR

Using IR to target cash and income from criminals has proven to be an effective tool in disrupting criminal enterprises.

Providing information to IR is permitted under the [Privacy Act 1993](#) so long as at the time the information is provided, Police **believe on reasonable grounds** that it is necessary:

- to avoid prejudice to the maintenance of law including the prevention, detection, investigation, prosecution and punishment of offences; or
- for the protection of public revenue.

(Privacy Act 1993 - Principle [11\(e\)\(i\)](#) and (iii))

In any given situation Police must have reasonable grounds to believe that one or other of the above exceptions applies. The assessment must specifically be made in each case. **Note:** Record on file the assessment undertaken.

Example

A person is stopped/spoken to/arrested for an offence of possession for supply. That person has \$1,000 cash in their possession. The cash does not relate to the charge because it is not evidence of the offence of possession (as opposed to dealing).

The Police officer believed that the presence of \$1,000 cash in the person's possession was because they were probably engaged in criminal activity from which they benefitted financially. The belief might be based on a number of factors (history of similar offending, absence of any cash in the person's bank account, lack of a plausible explanation, etc). Police may hold the cash and disclose the fact to IR. (Note, the power to hold cash belongs to Police, not IR. See, '[Collection of cash owed to IR](#)' in this chapter).

If the person offered a reasonable explanation for the cash (e.g. that they were delivering the cash to their landlord), then the grounds for believing otherwise might not be reasonable.

Collection of cash owed to IR

IR welcomes any information and assistance to collect cash which people owe them. These debts often result from default income tax assessments or missed child support payments.

If during the course of your duties you locate and seize cash from an offender, then consideration should be given to notifying IR to confirm whether they have an interest in it.

If IR do have an interest in the cash they may use powers under the relevant tax legislation to obtain the funds that Police are holding.

Do not notify IR of any cash that you need to retain as an exhibit or for which you intend to take action under the Criminal Proceeds (Recovery) Act 2009.

If IR do indicate that they have an interest in the cash then different processes will apply depending on whether it was seized pursuant to a search warrant or other search power or taken from a person in custody.

Notifying IR

The [REDACTED] is the point of contact within IR for the receipt of notifications from Police. [REDACTED] at IR can be contacted by:

- [REDACTED]

The 'Cash Referral to [REDACTED] form is found under 'Finance Forms' on the Police Intranet.

IR will acknowledge the notification by phone or email within a few hours and, in the case of cash referrals, will advise whether they have an interest in the cash and provide further instructions.

Seeking taxpayer information from IR

Police may request personal information about a taxpayer from IR under the approved Information Sharing Agreement between Police and IR. Police must have reasonable grounds to suspect that a serious crime has been, is being, or will be, committed, and meet the other requirements of this agreement.

Personal information sharing under the 'agreement' will only occur where the following test is met:

- Police may request personal information from IR and IR may share personal information with Police in response to that request, or IR may proactively share personal information with Police, where:
 - Police (if requesting) or IR (if proactively sharing) has reasonable grounds to suspect that a serious crime has been, is being, or will be, committed; and
 - Police (if requesting) or IR (if proactively sharing) has reasonable grounds to suspect that the personal information is relevant to the prevention, detection or investigation of, or is evidence of, a serious crime; and
 - IR determines that the personal information is readily available within IR and that it is reasonable, practicable and in the public interest to provide the personal information to Police.

Note: Under the agreement, serious crime means an offence punishable by imprisonment of four years or more.

For further guidance about sharing personal information, see the approved Information Sharing Agreement.

Note: In other circumstances, section 81 of the Tax Administration Act 1994 prevents any IR officer from disclosing taxpayer information.

Payment instructions

Follow the 'Payments' procedures in this chapter for guidance on how to make payment.

What is contaminated cash?

A decision whether or not cash is contaminated must be made prior to banking any amounts into the trust account.

If there is any doubt regarding whether cash is suitable for recirculation to the general public, due to the location found, circumstances involved or condition of the cash, it must be declared contaminated. This could include cash believed to have drug residue.

When deciding if cash is contaminated, the following decision making process must be used:

“Is the cash fit to be re-circulated to the general public?”

For public health and safety reasons, it is vital to decide whether cash is suitable for recirculation to the general public. Cash which follows the contaminated notes procedure will be destroyed after arrival and processing at the Reserve Bank (RBNZ) in Wellington.

The contaminated cash procedure (for centralised or decentralised banking collection point) must be followed if the notes have any of the following characteristics:

- visible contaminants such as blood or body fluids;
- known or potential presence of chemicals or drug residue such as:
 - fingerprint solution
 - dye
 - other chemicals or contaminants;
- cash is wet or mouldy, including the presence of spores;
- cash is smelly or decaying;
- the location from where the cash was seized or received or the condition of the cash is such that the cash should not be reissued for use by the general public.

Note: You must wear protective gloves to count contaminated cash. If necessary wear protective clothing, use safety equipment and apply cleaning materials. See the 'Hazardous substances management procedures' chapter for guidance with handling hazardous substances.

Cash handling procedures and weights

This section contains the following topics:

- [Counting cash](#)
- [Three different cash handling procedures](#)
- [Cash weights](#)

Counting cash

Cash that is estimated to be under \$5,000 or cash of any amount that is contaminated **must** be counted. The counting of the cash should be done as soon as practicable after it is seized or received. Cash may be counted at the scene, but if any of the following factors exist, then the cash should be counted later under controlled conditions in a safe and secure environment (e.g. Police station):

- scene is unsafe for Police employees or other persons to remain present
- security risks exist for seized or received cash
- weather conditions, chemicals or other contaminants are present that may contaminate the cash or spoil subsequent forensic examination
- possibility of interference or obstruction
- cannot be done due to the environment (e.g. poor lighting)
- protective gloves, clothing, equipment or cleaning materials required.

Cash seized or received that is later to be counted must be secured in a exhibit/security bag and the seals signed.

Note: Cash estimated at \$5,000 or more and is uncontaminated should not be counted and the services of [REDACTED] employed for this purpose.

Three different cash handling procedures

There are three different cash handling procedures depending on the amount of cash involved and whether or not it is contaminated. Click on the appropriate link for further guidance:

- [cash less than \\$5,000](#)
- [cash estimated at \\$5,000 or more](#)
- [contaminated cash](#) of any amount.

Cash weights

Use this table for calculating the weight of \$5,000 cash.

Denomination	Weight
\$5 notes	810 grams
\$10 notes	435 grams
\$20 notes	240 grams
\$50 notes	100 grams
\$100 notes	55 grams

Note: Wet or contaminated cash will affect the weights of cash provided in the table.

Procedure for cash handling amounts totalling less than \$5,000

Seized or received cash must be counted in presence of witness

On seizure or receipt of the cash follow these steps:

Step	Action
1	Count cash in front of the person from whom it was taken, or two Police employees each count the cash in the other's presence.
2	Complete Property Record Sheet (POL268) fully, including details of the amount and denominations of cash seized or received.
3	Sign POL268, this includes: <ul style="list-style-type: none">• employee seizing or receiving the cash• witness or second employee counting the cash.
4	Seal cash in a Police exhibit/security bag by sealing all edges with tape. The employee seizing or receiving the cash signs across the tape. Note, that staples must not be used.
5	Follow the procedures in this chapter for either ' <u>Centralised banking collection point</u> ' if there is a centralised banking point within your district or ' <u>Decentralised banking collection point</u> ' if there is no centralised banking point for your district. See ' <u>Appendix I</u> ' to determine whether your district has a centralised banking collection point.

Centralised banking collection point

This section contains the following topics:

- Uncontaminated cash (less than \$5,000)
 - Employee in charge of the safe/secure drop box
 - Business Services Officer
- Contaminated cash (less than \$5,000)
 - Employee in charge of the safe/secure drop box
 - Business Services Officer

If there is a centralised banking collection point within your district follow these procedures (refer to Appendix I for banking points).

Uncontaminated cash (less than \$5,000)

Follow the steps in this table.

Step	Action
1	Transport the cash to the centralised collection point (do not under any circumstances send through the mail or by courier).
2	Phone the local Business Services Officer to obtain a deposit slip for the Trust account. Complete the deposit slip and attach to the Police exhibit/security bag.
3	Place the exhibit/security bag (unopened) in the safe or secure drop box and complete the inwards cash register to record that the exhibit is stored within the safe or secure drop box. See ' <u>Recording and monitoring</u> ' for information that must be recorded. The inwards cash register number must be recorded on the 268. Note: The cash must not be opened and recounted. The cash must remain intact within the bag until it is received by the bank for depositing into the account.
4	Send a copy of the 268 (which includes the inwards cash register number) and a copy of the deposit slip to the local Business Services Officer.

Employee in charge of the safe/secure drop box

- When the total of the safe or secure drop box reaches \$1,000, complete the Cash Collection Request form and email it directly to [REDACTED]. Alternatively phone [REDACTED] and request a pick up and then email the completed form.; **or**
- Take the cash to the nearest [REDACTED]. The Police exhibit/security bags must not be opened, until a bank employee is available to receive and count the bags at the bank.

Business Services Officer

Follow the steps in this table.

Step	Action
1	On receipt of the 268 and deposit slip, prepare a journal to create the entry into the general ledger trust account and email to: [REDACTED]@police.govt.nz.
2	Enter the transaction into the District Trust Account spreadsheet.

Contaminated cash (less than \$5,000)

Contaminated cash must be sent to the RBNZ for destruction. The following RBNZ process must be followed when packing contaminated cash.

Stage	Description
1	Ensure you are wearing protective gloves. If necessary wear and use protective clothing and equipment.
2	Package cash inside clear plastic exhibit/security bags and seal them to contain the contaminant inside.
3	Do not over-pack the exhibit/security bags. Note: This is to ensure initial identification of the value of the contents from the outside without opening the bags.
4	Preparation for notes only: <ul style="list-style-type: none"> Sort into flats of 100 notes of the same denominations then rubber band together (use two rubber bands – one rubber band placed 1/3rd in from each end). Five flats of the same denomination should then be rubber banded together via the same method. Loose flats (less than five flats of the same denomination) can be placed in the bag without being banded together. Where there are less than 100 notes of the same denomination, sort into groups of ten notes, fold in half and place a rubber-band around the folds.
5	Where there is less than ten notes of any denomination, put these all together in denomination order and place a rubber band around these.
6	Coins must be placed all together into a separate bag from the notes.
7	Contact the local Business Services Officer for a deposit slip. Complete the deposit slip and attach to the exhibit/security bag.
8	Clearly label the cash as 'contaminated'.
9	Place the exhibit/security bag (unopened) in the safe or secure drop box and complete the inwards cash register to record that the exhibit/security bag is stored within the safe or secure drop box. See ' <u>Recording and monitoring</u> ' for information that must be recorded. The inwards cash register number must be recorded on the 268. Note: The cash must not be opened and recounted. The cash must remain intact within the bag until it is received by the bank for depositing into the account.
10	Complete a 'Contaminated, counted cash verification certificate' and attach to the exhibit.
11	Immediately advise the person responsible for the safe or secure drop box that there is contaminated cash within the safe/secure drop box.
12	Send a copy of the 268 (which includes the inwards cash register number) and a copy of the deposit slip to the local Business Services Officer.

Employee in charge of the safe/secure drop box

The employee in charge of the safe or secure drop box must follow these steps.

Step	Description
1	Complete the <u>Cash Collection Request</u> form and email it directly to [REDACTED] [REDACTED] Alternatively phone [REDACTED] and request a pick up and then email the completed form.
2	Verify that the [REDACTED].
3	Jointly verify the number of exhibit/security bags being collected at the cash collection area with [REDACTED]
4	Prepare the Cash Collection Declaration and have available for [REDACTED] Note: [REDACTED]

5	[REDACTED]
6	Retain the "customer copy" of the recarry service docket and attach to the file.
7	[REDACTED]

Business Services Officer

Follow the steps in this table.

Step	Action
	Prepare a journal to create the entry into the General Ledger Trust account and email to [REDACTED]@police.govt.nz.
	Enter the transaction into the Trust Account spreadsheet.

Decentralised banking collection point

This section contains the following topics:

- Uncontaminated cash (less than \$5,000)
 - Business Services Officer
- Contaminated cash (less than \$5,000)
 - Business Services Officer

If there is no centralised banking collection point available, then follow these procedures:

Uncontaminated cash (less than \$5,000)

Follow the steps in this table.

Step	Action
1	Contact your local Business Services Officer, who will email a scanned copy of a deposit slip.
2	Take the cash to the nearest [REDACTED] and deposit into the NZ Police Trust account.
3	If the branch is equipped with a Smart ATM, the amount can be banked using that facility and the reference entered on the machine. Alternatively the bank teller can include a reference.
4	Send a copy of the 268 and the receipt from the bank to the local Business Services Officer.

Business Services Officer

Follow the steps in this table.

Step	Action
1	Prepare a journal to create the entry into the General Ledger Trust account and email to [REDACTED]@police.govt.nz.
2	Enter the transaction into the Trust Account spreadsheet.

Contaminated cash (less than \$5,000)

Follow the steps in this table.

Step	Action
1	Ensure you are wearing protective gloves. If necessary wear protective clothing, use safety equipment and apply cleaning materials. See the <u>Hazardous substances management procedures</u> chapter for guidance with handling hazardous substances.
2	Contact the local Business Services Officer for a deposit slip.
3	Complete a "Contaminated, counted cash verification certificate"
4	Package as per the <u>RBNZ delivery instructions</u> .
5	Complete the <u>Cash Collection Request</u> form and email it directly to [REDACTED] [REDACTED] Alternatively phone [REDACTED] and request a pick up and then email the completed form.
6	Verify that [REDACTED]
7	Jointly verify the number of envelopes being collected at the cash collection area with [REDACTED]
8	[REDACTED]
9	[REDACTED]

10	Retain the "customer copy" of the recarry service docket and attach to the file.
11	[REDACTED]
12	Send a copy of the 268 and the receipt from the bank to the local Business Services Officer.

Business Services Officer

Follow the steps in this table.

Step	Action
1	Prepare a journal to create the entry into the General Ledger Trust account and email to [REDACTED]@police.govt.nz.
2	Enter the transaction into the Trust Account spreadsheet.

Procedure for cash handling amounts estimated at \$5,000 or more

This section contains the following topics:

- [Uncontaminated and uncounted cash](#)
- [Uncontaminated and counted cash](#)
- [Contaminated and counted cash](#)

The following procedures must be followed for all cash handling amounts estimated at \$5,000 or more.

Uncontaminated and uncounted cash

If cash that is seized or received appears to be \$5,000 or more then the cash is **not** required to be counted at the scene or Police station.

The benefit of **not** counting cash (of approximately \$5,000 or more) and placing directly into exhibit/security bags for [REDACTED] to collect is to avoid counting errors by Police. [REDACTED] provides a secure cash collection, transit, counting and banking service to NZ Police.

This is the process for dealing with uncontaminated and uncounted cash.

Stage	Description
1	After seizure or receipt of the cash per the guidelines in other Police chapters (see related information for examples of those other chapters), complete the "Uncontaminated and Uncounted Cash – Collection Declaration".
2	Packaging of notes Notes must be presented flat; denominations may be mixed together but with a single rubber band around the note bundle. Notes must be free of staples, paperclips, multiple rubber bands and any other foreign matter, as they will be subsequently counted through cash processing machines at the [REDACTED] processing centre.
3	Complete the Cash Collection Request form and email it directly to [REDACTED]. Alternatively phone [REDACTED] and request a pick up and then email the completed form.
4	[REDACTED] will collect the cash from the relevant district office. Relevant district offices are listed in Appendix II .
5	Collections will be made on the next appropriate service day during business hours (arrangements can be made outside these hours).
6	Verify that the [REDACTED].
7	[REDACTED]
8	[REDACTED]
9	[REDACTED]
10	Retain the "customer copy" of the recarry service docket and attach to the file.
11	[REDACTED]

12	Email the Strategic Account Manager at the [REDACTED] to advise which Police employee will be attending the count, provide names and QIDs.
13	[REDACTED]
14	[REDACTED] will provide a copy of the breakdown of the counted cash to the Police employee to enable an 'Uncontaminated and Uncounted Cash - Cash Verification Certificate' to be completed.
15	Complete a 'Deposit Advice' which includes: <ul style="list-style-type: none"> • total amount • acknowledgment number from inwards cash register (see 'Recording and monitoring') • Officer in Charge - QID • file number • station.
16	Send completed 'Deposit Advice' to the local Business Services Officer.
17	[REDACTED] will: <ul style="list-style-type: none"> • pay the counted value to the Police Trust account on the business day following the counting • advise Police Finance Strategic Programmes Group of the amount of cash counted.

Uncontaminated and counted cash

This is the process for dealing with uncontaminated, counted cash.

Stage	Description
1	After seizure or receipt of the cash per the guidelines in other Police chapters (see related information for examples of those other chapters), complete an 'Uncontaminated and Counted Cash - Collection Declaration' form with the value breakdown on the fully completed declaration.
2	Packaging of notes Notes must be presented flat; denominations may be mixed together but with a single rubber band around the note bundle. Notes must be free of staples, paperclips, multiple rubber bands and any other foreign matter, as they will be subsequently counted through cash processing machines at the [REDACTED] processing centre.
3	Complete the Cash Collection Request form and email it directly to [REDACTED] on [REDACTED] co.nz. Alternatively phone [REDACTED] and request a pick up and then email the completed form.
4	[REDACTED] will collect the cash from the relevant district office. Relevant district offices are listed in Appendix II .
5	Collections will be made on the next appropriate service day during business hours (arrangements can be made outside these hours).
6	Verify that the ID cards presented by the [REDACTED]
7	[REDACTED]
8	[REDACTED]

9	[REDACTED]
10	Retain the "customer copy" of the recarry service docket and attach to the file.
11	[REDACTED]
12	[REDACTED] Note: A Police employee is not required to be present because the chain of custody is maintained.
13	[REDACTED] will: <ul style="list-style-type: none"> • pay the counted value to the Police Trust account on the business day following the counting • advise Police Finance Strategic Programmes Group of the amount of cash counted.

Contaminated and counted cash

All contaminated cash **must** be counted. Neither [REDACTED] nor [REDACTED] will count the cash as it will be transported directly to the RBNZ for destruction.

This is the process for dealing with contaminated, counted cash.

Stage	Description
1	Ensure you are wearing protective gloves. If necessary wear protective clothing, use safety equipment and apply cleaning materials. See the 'Hazardous substances management procedures' chapter for guidance with handling hazardous substances.
2	Package as per the <u>RBNZ delivery instructions</u> .
3	Notes and coins are to be packaged separately – never together .
4	After seizure or receipt of the cash per the guidelines in other Police chapters (see <u>related information</u> for examples of those other chapters), complete a 'Contaminated and Counted Cash – Cash Verification Certificate' showing the breakdown on the fully completed declaration.
5	Packaging of notes Notes must be presented flat; denominations may be mixed together but with a single rubber band around the note bundle. Notes must be free of staples, paperclips, multiple rubber bands and any other foreign matter, as they will be subsequently counted through cash processing machines at the [REDACTED] processing centre.
6	Complete the <u>Cash Collection Request</u> form and email it directly to [REDACTED] on [REDACTED]@co.nz. Alternatively phone [REDACTED] and request a pick up and then email the completed form.
7	[REDACTED] will collect the cash from the relevant district office. Relevant district offices are listed in <u>Appendix II</u> .
8	Collections will be made on the next appropriate service day during business hours (arrangements can be made outside these hours).
9	Verify that the ID cards presented by the [REDACTED]
10	[REDACTED]

11	[REDACTED]
12	[REDACTED]
13	Retain the "customer copy" of the recarry service docket and attach to the file.
14	[REDACTED]
15	Delivery of the contaminated cash to the RBNZ will be performed in conjunction with existing scheduled [REDACTED] movements of unfit cash to RBNZ.
16	The RBNZ will count the contaminated cash in due course. Any counterfeit cash will be noted as a shortage and will be deducted from the payment to the Police Trust account. Any other differences (shortage or surplus) will be adjusted.

Contaminated foreign currency cash

This section includes the following topics:

- Purpose
- Introduction
- Seizing/receiving/packaging contaminated foreign currency cash
- Securing and notifying of contaminated foreign currency cash
- Establishment of national working group
- Repatriation of cash
- Destruction of cash
- Related health and safety information

Purpose

This section ensures:

- health and safety of Police employees and others handling contaminated foreign currency cash
- safekeeping of cash through to final disposal (destruction/repatriation)
- appropriate and informed legal submissions/applications relating to disposal are made to the judiciary
- judicial oversight/authority is obtained relating to the final disposal of seized/received cash
- minimising financial risk/loss to Police with disposal of cash.

Introduction

Contaminated foreign currency cash **must** be counted by Police. ████████ Bank will not receive the cash for disposal. The Reserve Bank of New Zealand (RBNZ) can assist with destruction of cash and provide advice on repatriation of foreign currency cash. Police are responsible for repatriating contaminated foreign currency cash.

Contaminated foreign currency cash of less the NZ\$5,000 in value is likely not to be cost effective to repatriate (i.e. the cost to repatriate is greater than the face value of the cash). Cash to the value of \$5,000 or more is likely to be cost effective to repatriate. The cost of repatriation varies depending on the currency involved. A final determination of the cost effectiveness to repatriate cash or legal destruction can only be made on a case by case basis.

Note: The RBNZ doesn't reimburse Police or the Crown for the destruction of contaminated foreign currency cash.

Seizing/receiving/packaging contaminated foreign currency cash

Follow the steps in this table when seizing/receiving/packaging contaminated foreign currency cash.

Step	Action
1	Apply the <u>TENR-Operational threat assessment</u> in the workplace and follow these instructions to ensure that you are taking reasonable care with handling, transporting, storing, disposing of contaminated cash and avoid adversely affecting your health and safety and that of other persons.
2	Wear protective gloves and, if necessary, protective clothing, use safety equipment and apply cleaning materials. See the ' <u>Hazardous substances management procedures</u> ' chapter for guidance with handling hazardous substances.

3	Consider for evidential purposes: <ul style="list-style-type: none"> • photographing cash seized/received: <ul style="list-style-type: none"> - in situ - laid out when counting • forensic examination of cash.
4	Ensure a second person/Police employee witnesses the cash count.
5	Package cash inside clear plastic exhibit/security bags and seal them to contain the contaminant inside. Package as per <u>RBNZ delivery instructions</u> .
6	Notes and coins must be packaged separately – never together . Packaging of notes Notes must be presented flat; denominations may be mixed together but with a single rubber band around the note bundle. Notes must be free of staples, paperclips, multiple rubber bands and any other foreign matter.
7	After seizure or receipt of the cash per the guidelines in other Police chapters (see <u>related information</u> for examples of those other chapters), complete a Property Record Sheet (POL 268) showing the breakdown of cash. See also ' <u>Cash records</u> ' in this chapter.

Securing and notifying of contaminated foreign currency cash

Follow the steps in this table when securing contaminated foreign currency cash.

1	Deliver contaminated foreign currency cash to a safe and secure place in District (e.g. safe deposit box at ██████ Bank, District Business Advisor's safe) along with completed Property Record Sheet (POL 268).
2	Complete a ' <u>Contaminated and Counted Cash - Cash Verification certificate</u> ' (obtainable from District Business Advisor). Modify the form as appropriate to accommodate foreign currency cash showing the breakdown on the fully completed declaration.
3	Witness the cash being secured and sign the register with the person accepting receipt of the cash. Note: The cash must be retained in the District Business Advisor's safe for safekeeping until final disposal has been authorised.
4	The O/C Case is to notify the seizure, receipt and security of the contaminated foreign currency cash to the: <ul style="list-style-type: none"> • District Legal Advisor (to consider the most appropriate method for seeking judicial authority to have the cash forfeited / destroyed / repatriated / ownership determined; further advice may also be obtained from Legal Services at PNHQ) • District Criminal Investigations Manager (DCIM) (to ensure investigation / resolution management is applied appropriately to the circumstances of seizure/receipt of cash).
5	The District Legal Advisor/DCIM must ensure the National Manager: National Criminal Investigations Group at PNHQ is notified of the contaminated foreign currency cash seizure/receipt.

Establishment of national working group

Follow the steps in this table to establish a national working group.

1	The National Manager: National Criminal Investigations Group will arrange a working group to manage the legal disposal and resolution of the contaminated foreign currency cash.
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2	<p>The national working group must comprise of:</p> <ul style="list-style-type: none"> • National Criminal Investigations Group representative (cash handling business owner) • Legal Services, PNHQ (Legal Advisor) • Finance Group, PNHQ (Manager: Policy, Practice and Performance) • Financial Crime Group, PNHQ (National Manager: Asset Recovery).
3	<p>The national working group's responsibilities include:</p> <ul style="list-style-type: none"> • liaising and keeping the following staff in district informed of progress: <ul style="list-style-type: none"> - Legal Advisor - Business Services Advisor - District Criminal Investigations Manager - O/C Case • determine the cost effectiveness of repatriating versus destroying cash • consider and provide legal documentation/advice to district regarding submission/application to the judiciary for disposal of cash • obtaining central bank and currency advice from the following manager at Reserve Bank of New Zealand (RBNZ): <div data-bbox="403 846 884 1093" style="background-color: black; width: 100%; height: 100%; margin: 10px 0;"> </div> <ul style="list-style-type: none"> • prepare affidavit from appropriate Police employee (this is likely to be a member of the national working group) confirming the cost to repatriate the cash (in support of the submission/application to the judiciary) • if it is not cost effective to repatriate the cash, then verify the legality or obtain approval to destroy the cash in New Zealand from the originating jurisdiction or central bank • assist with authorised repatriation or destruction of cash held at district.

Repatriation of cash

Follow the steps in this table to repatriate cash.

1	<p>If repatriation is authorised by the judiciary, then the working group must provide advice and assistance with:</p> <ul style="list-style-type: none"> • completing repatriation forms required by the central bank • arranging a secure courier delivery service for repatriation of cash from where the cash is secured to the central bank concerned. The O/C Case or Police employee who initially secured the cash must be present to hand over the cash to the courier. <p>Note: The RBNZ may be able to assist with advising what repatriation forms are required, overseas addresses of central banks, a secure and trusted courier service to use and any other financial matters/procedures for repatriating cash.</p>
2	<p>O/C Case completes Property Record Sheet (POL 268) as to repatriation.</p>

Destruction of cash

Follow the steps in this table to destroy cash, if destruction is authorised by the judiciary.

1	O/C Case completes Property Record Sheet (POL 268) as to disposal.
2	O/C Case completes the <u>Cash Collection Request</u> form and email it directly to [REDACTED] on [REDACTED].co.nz. Alternatively phone [REDACTED] and request a pick up and then email the completed form.
6	Verify that the ID cards presented by the [REDACTED] crew correctly identify them.
7	Jointly verify the number of envelopes being collected at the cash collection area with [REDACTED]
8	Prepare the Cash Collection Declaration and have available for [REDACTED] to collect. Note: [REDACTED] will place the declaration and the exhibit/security bag in the PVC numbered tamper-proof bags inside the security transit satchel (tamper-proof bags and satchel brought by [REDACTED] staff).
9	Witness the [REDACTED] crew seal all security transit satchels and complete a 'recarry service docket'. Ensure that the recarry service docket is fully complete. This will be supplied by [REDACTED]
10	Retain the "customer copy" of the recarry service docket and attach to the file.
11	[REDACTED] transport the tamper-proof bags to the nearest [REDACTED] processing centre. The unopened bags and declarations will be vaulted (securely stored) until the first available flight to Wellington. Wellington [REDACTED] staff will then vault the sealed bags.
12	Delivery of the contaminated cash to the RBNZ will be performed in conjunction with existing scheduled [REDACTED] movements of unfit cash to RBNZ.
13	The RBNZ will arrange destruction of the contaminated foreign currency cash. Note: The RBNZ has access to secure facilities for the destruction of cash and acts as an agent for Police.

Related health and safety information

Relevant information includes:

- TENR-Operational threat assessment
- Hazard management
- Health and safety
- Wellness and safety
- NCLRT Standard Operation Procedures
- Health and Safety at Work Act 2015.

Cash requirements

This section contains the following topics:

- Procedure
- Transporting cash estimated at \$5,000 or more

If a requirement for cash for operational purposes exists, the following procedures must be used:

Procedure

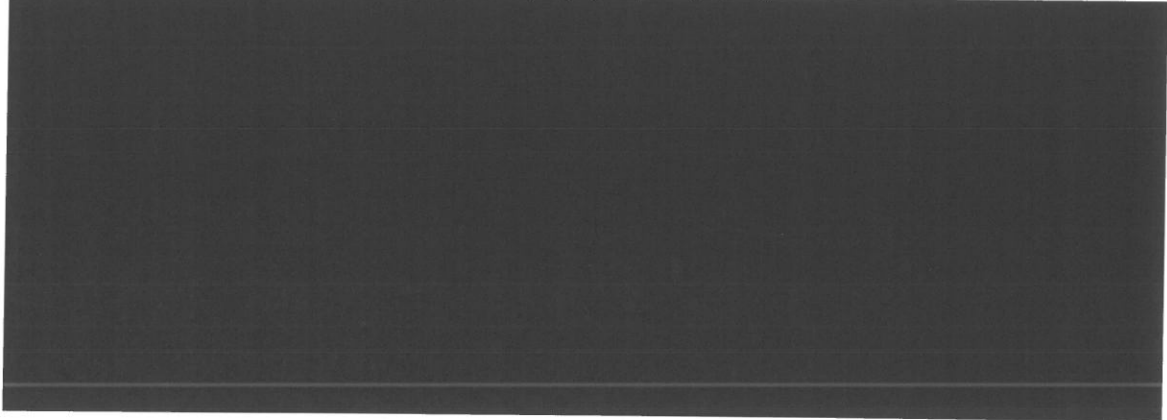
Contact the Police relationship Manager at [REDACTED]



Stage	Description
1	Complete a 'Cash Requirements' form (available on the 'Finance forms' page of the Police Intranet. This form must be signed by the operation manager.
2	Contact the Police relationship Manager at [REDACTED] : [REDACTED] This request must be made in writing and signed by two authorised signatories with authority over the Trust Account. These will be two Finance employees. The first contact point for these signatories will be the National Manager: Finance Strategic Programmes Group at PNHQ. A scanned copy of the request can be emailed to [REDACTED] and the original sent by post.
3	[REDACTED] will initiate actions within [REDACTED] and at [REDACTED]. If available, cash will be sourced from [REDACTED] cash pool held at the nearest [REDACTED] depot. If unavailable, additional cash may need to be sourced from the Reserve Bank, other [REDACTED] depots or from other third party cash sources. This may cause delays.
4	Following receipt of a written order from an authorised [REDACTED] representative, [REDACTED] will prepare the cash and deliver it to the relevant Police office.
5	At a secure and discreet point of delivery, Police receiving the cash must show identification, proving they are the person the cash is intended for. [REDACTED] will in turn provide the Police with an [REDACTED] 'Cashing Docket' detailing the amount being delivered.
6	Check the seal numbers of the security satchels to the [REDACTED] 'Cashing Docket' and, if correct, open the satchels.
7	The contents of the satchels will then be bulk checked by Police in the presence of the [REDACTED] crew. Every note does not need to be counted.
8	[REDACTED] personnel will hand the cash over to Police with the Cashing Docket. Police sign the docket. As soon as the docket is signed the Police now have full responsibility and liability for the cash.

9	[REDACTED] Cash Movements Team will place a formal request for the cash and settle electronically with the Police Finance Team at PNHQ.
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Transporting cash estimated at \$5,000 or more



Payments

Payments are generally made direct to the payee's bank account and must be supported by documentation and evidence showing the initial deposit to the trust account.

Cheques are only issued in exceptional circumstances. If a cheque is required, then it must be approved by the Manager: Corporate Finance at PNHQ.

Any trust cash that is unclaimed for a period of one year after having become repayable to the depositor or payable to any other person entitled to the cash is deemed public money and transferred to the Crown.

Follow the steps in this table to make payment from the trust account.

Step	Action
1	<p>Check the <u>priorities of interest in cash</u> in the trust account before arranging payment to:</p> <ul style="list-style-type: none"> • comply with a Court order • comply with a successful Police Assets Recovery Unit restraint and forfeiture application and order • MOJ for outstanding cash (e.g. fines, enforceable orders) • IR of unpaid tax • owner or person/entity legally entitled to cash.
2	<p>Complete a '<u>Trust Account Payment Request form</u>' located on the Finance Forms page of the intranet. This form must include:</p> <ul style="list-style-type: none"> • date • name/QID of requestor • district • payable to • full amount • name of bank account and bank account number • inwards remittance number (if centrally banked) • file number • amount and date of the original deposit. <p>The payment request must be signed by an appropriate Delegated Financial Authority (DFA). See the '<u>Financial delegations</u>' chapter in the Police Manual for further guidance.</p> <p>Supporting documentation must accompany the payment request, including a copy of deposit slip or other means of showing the bank account number (unless banking to Official Assignee, MOJ or IR).</p>
3	<p>Contact the local BSO to get a screenshot from the Financial Management Information System (SAP) showing the original deposit.</p>
4	<p>Email the completed form and supporting documentation (e.g. Court order) to Shared Services on [REDACTED]@police.govt.nz.</p>

Appendix I - District banking points

The following points are the centralised banking points for each District. If transport to these points is not available follow the decentralised process.

District	Banking point (Police Stations)
Northland	<ul style="list-style-type: none"> • Whangarei • Kerikeri • Kaitaia
Waitemata	<ul style="list-style-type: none"> • Waitakere • Rodney • Northshore
Auckland	<ul style="list-style-type: none"> • Auckland Central
Counties Manukau	<ul style="list-style-type: none"> • Manukau
Waikato	<ul style="list-style-type: none"> • Hamilton East
Bay of Plenty	<ul style="list-style-type: none"> • Tauranga • Rotorua • Whakatane • Taupo
Central	<ul style="list-style-type: none"> • Palmerston North • Wanganui • New Plymouth • Taihape • Taumarunui • Ohakune • Levin • Pahiatua • Dannevirke • Otaki • Hawera
Eastern	<ul style="list-style-type: none"> • Napier • Hastings • Gisborne • Wairoa • Waipukurau
Wellington	<ul style="list-style-type: none"> • Wellington Central • Wellington COG • Porirua • Kapiti • Masterton • Lower Hutt • Upper Hutt
Tasman	<ul style="list-style-type: none"> • Tasman • Nelson • Richmond • Motueka • Blenheim • Picton • Kaikoura • Greymouth
Canterbury	<ul style="list-style-type: none"> • Christchurch Central
Southern	<ul style="list-style-type: none"> • Dunedin Central

Appendix II - Seizures > \$5,000 [REDACTED] Authorised collection and delivery points

NZ Police District	Police Station	Address	Phone	[REDACTED]
Northland				Auckland
Waitematā				Auckland
Auckland City				Auckland
Counties Manukau				Auckland
Waikato				Hamilton
Bay of Plenty				Hamilton
				Hamilton
Eastern				Napier
				Napier
Central				Palmerston North
				New Plymouth
Wellington				Wellington
Tasman				Nelson
Canterbury				Christchurch
				Christchurch
Southern				Dunedin
				Queenstown
				Invercargill
OFCANZ				Auckland
				Wellington