

Waltham Police Department

DOJ EQUITABLE SHARING PROGRAM

CHAPTER 18

General Order Number: GO-03

Effective Date: 06/2021

Accreditation Standard #:

POLICY STATEMENT:

One of the benefits of asset forfeiture is the potential to share forfeiture proceeds with cooperating federal, state and local law enforcement agencies through equitable sharing. The Department of Justice and the Department of the Treasury Equitable Sharing Programs (Program) enhance cooperation among federal, state, local, and tribal law enforcement by providing valuable additional resources to state and local law enforcement agencies. However, the Program is designed to supplement and enhance, not supplant, appropriated agency resources.

1. FORFEITURE PROCEEDINGS & DISTRIBUTION:

The chief executive officer of each participating law enforcement agency acknowledge that forfeiture proceedings will be initiated whenever appropriate during and/or after certain investigations. All handling of forfeiture assets is to be within strict compliance with the governing statute M.G.L. c. 94C, §47, guidelines as established by the Middlesex County District Attorney's Office, and the protocols as outlined by the Department of Justice in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (July, 2018).

2. ACCOUNTING PROCEDURES AND REQUIREMENTS FOR SHARED CASH, PROCEEDS, AND TANGIBLE PROPERTY:

The Police Department must implement standard accounting procedures and internal controls that are consistent with the guidelines set forth below to track equitably shared funds and tangible property. The Department of Justice and Department of the Treasury equitable sharing funds must be tracked and maintained separately.

3. BOOKKEEPING PROCEDURES AND INTERNAL CONTROLS:

The Waltham Police Department will:

- a. Maintain equitable sharing funds with the same entity that maintains the agency's appropriated funds and administers procurement actions. Bank accounts, checkbooks, purchase cards, and other financial instruments or documents must be maintained in the same manner as appropriated funds. All Program activity must

be included in the City's Schedule of Expenditures of Federal Awards (SEFA) with the accurate Assistance Listing Number of 16.922.

- b.** Establish separate Department of Justice and Department of the Treasury accounts or accounting codes to track both revenues and expenditures for each respective Program. No other funds may be commingled in these accounts or with these accounting codes.
- c.** Process all expenditures and payments in the same manner as appropriated funds, including procurement and payment transactions. A pre-requisite Form #17-1 has to be completed with the Chief's Approval before any procurement.
- d.** Deposit all interest earned on equitable sharing funds into the respective account or accounting code. All interest is subject to the same use restrictions as equitable sharing funds. Losses to funds maintained in investment accounts in accordance with the jurisdiction's policies may not be allocated to or deducted from the equitable sharing account.
- e.** Maintain and follow written policies for accounting, bookkeeping, inventory control, and procurement that comply with the applicable provisions of the OMB *Uniform Administrative Requirements, Costs, Principles, and Audit Requirements for Federal Awards* or any subsequent updates and jurisdiction policies.
- f.** Maintain records of all revenue and expenditures posted to the account or accounting code.
- g.** Report all transactions using cash-based accounting methods.
- h.** Obtain approval for expenditures from the governing body when required.
- i.** Reconcile Bank Statements with the Treasurer's Department on a monthly basis and General Ledger Reports with Auditor's Department on a monthly basis.

4. AUDIT REQUIREMENTS:

The law enforcement agencies that receive equitable sharing will comply with the applicable Single Audit Act Amendments of 1996 and *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* or any subsequent updates to this guidance. Per those guidelines, state or local governments that expend more than the applicable threshold in federal funds (e.g., Department of Justice and/or Department of the Treasury equitable sharing funds, grants, cooperative agreements) per fiscal year are required to conduct an independent audit.

It should be noted that the Department of Justice and Department of the Treasury equitable sharing funds are direct payments for specified use. The law enforcement agencies participating should consult the Catalog of Federal Domestic Assistance (CFDA) number 16.922 for Department of Justice equitable sharing funds and CFDA number 21.016 for

Department of the Treasury equitable sharing funds to determine applicable audit guidance. Expenditures of these funds must be included on the jurisdiction's Schedule of Expenditures of Federal Awards (SEFA) as federal financial assistance.

5. RECORD RETENTION:

The Police Department shall retain all documents and records pertaining to their participation in the Program for a period of at least five years.