RESOLUTION NO. 2019 - 7

A RESOLUTION ADOPTING INTERNAL CONTROL POLICIES CONCERNING THE LOCAL LAW ENFORCEMENT TRUST FUND AND THE FEDERAL LAW ENFORCEMENT TRUST FUND

WHEREAS, Golf Manor has created two separate Funds into which to receive monies designated and paid to Golf Manor through state and federal forfeitures. These Funds are entitled the Local Law Enforcement Trust Fund created under R.C. Chapter 2981 and the Federal Law Enforcement Trust Fund created in cooperation with U.S. Department of Justice and their Equitable Sharing Program; and

WHEREAS, to properly administer these Funds and to meet the requirements of state law concerning financial accounting, the Administration has recommended that the Village adopt the attached Internal Control Policies, which policies will govern the management, distribution and accounting for such Funds; and

WHEREAS, the Village does desire to meet its statutory requirements concerning any financial audit, and this Resolution and these policies are not intended in any way to supersede federal regulations established by the Department of Justice concerning participation in the Equitable Sharing Program.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Golf Manor, Hamilton County, Ohio, that:

SECTION I. Council hereby approves the attached Internal Control Policies for the Local Law Enforcement Trust Fund and the Federal Law Enforcement Trust Fund. These policies shall be in effect immediately and govern the receipt, management, disbursement and accounting for such Funds. As it is Council's intent not to impose unnecessary restrictions on the Federal Law Enforcement Trust Fund, this policy shall be deemed a guideline and shall be subject to amendments from time to time as necessary to meet the Department of Justice requirements for the Equitable Sharing Program.

SECTION II. This Resolution shall take effect the earliest opportunity as allowable by law.

PASSED this 13th day of May, 2019.

Mayor Greg Schwartzberg

ATTEST:

Anna Gedeon, Assistant Clerk

APPROVED AS TO FORM:

Terrence M. Donnellon, Solicitor

LOCAL LAW ENFORCEMENT TRUST FUND

INTERNAL CONTROL POLICY

The Village of Golf Manor (the "Village") receives and disburses public funds from different resources. It is incumbent upon the Village to make this process as transparent as possible. The State of Ohio Auditor's guidelines and various statutory requirements define the proper accounting principles and procedures to be followed. This will address the Local Law Enforcement Trust Fund (LLETF).

1. The LLETF, pursuant to ORC 2981.12 & 13 contains specific guidelines for the disbursement and disposition of funds obtained from contraband or instrumentally forfeited property. This policy fulfills ORC 2981.13(C)(2)(a) which requires an internal control policy must be adopted by an agency who receives these funds.

2. LLETF funds are used pursuant to guidelines contained in ORC 2981.13 or for law enforcement purposes determined to be proper by the Village. Specifically, ORC 2981.13 states the LLETF will be used by the Village subject to the requirements of this section and only for the following purposes:
    a. To pay the costs of protracted or complex investigations or prosecutions;
    b. To provide reasonable technical training or expertise;
    c. To provide matching funds to obtain federal grants to aid law enforcement, in support of DARE programs or other programs designed to educate adults or children with respect to the dangers associated with the use of drugs of abuse;
    d. To pay the costs of emergency action taken under ORC 3745.13 relative to the operation of an illegal methamphetamine laboratory if the forfeited property or money involved was that of a person responsible for the operation of the laboratory.

e. At least ten percent (10%) of the first one hundred thousand dollars of amounts deposited during each calendar year in the Village's law enforcement trust fund under this section, and at least twenty percent (20%) of the amounts exceeding one hundred thousand dollars that are so deposited, shall be used in connection with community prevention education programs. The manner of use will be determined by the Village after receiving and considering advice on appropriate community preventative education programs from county agencies such as a board of alcohol, drug addiction, and mental health services, from the county's alcohol and drug addiction services board, or through appropriate community dialogue. The financial records kept under the internal control policy with specify the amount deposited during each calendar year and the portion of that amount that was used in this effort and the programs in connection with which the portion of that amount was so used. Programs may include, but not limited to DARE programs and other programs designed to educate adults or children with respect to the dangers associated with using drugs of abuse.

f. For other law enforcement purposes that the Chief of Police determines to be appropriate.

3. The Ohio Revised Code requires two annual accounting reports to LLETC activity:

   a. No later than January 31 of each year, a report will be submitted to the Village detailing the previous year's expenditures from the LLETF. This report will verify the moneys from the LLETF were expended only for the purposes authorized by ORC 2981.13 or other relevant state statute. The report will specify the amount expended for each authorized purpose.

b. No later than March 1 of each year, a detailed report recording each item seized as contraband under this section will be filed with the Ohio Attorney General.

FEDERAL LAW ENFORCEMENT TRUST FUND

Federal Law authorizes the Attorney General and the Secretary of the Treasury to share federally forfeited property with state and local law enforcement agencies. To receive federally forfeited property, state and local law enforcement agencies must participate in the U.S. Department of Justice's Equitable Sharing Program. Participation in this program accomplishes two U.S. Department of Justice objectives:

1. To enhance cooperation amongst federal, state, local, and tribal law enforcement agencies by providing them with valuable additional resources.
2. To supplement and enhance appropriated agency resources for participating agencies.

The Village of Golf Manor's Police Department participates in this program. The Village's Police Department receives an "equitable share" of seized and forfeited resources when it participates in an investigation or prosecution resulting in a federal forfeiture. The percentage of the equitable share to be received by the Department is based upon the percentage of direct participation in a law enforcement effort that results in a federal forfeiture. As a result, the amount of equitable sharing resources received by the Department is unique to each case and is based on a series of quantitative and qualitative factors.

By participating in the program, the Village of Golf Manor's Police Department agrees to adhere to the accounting, reporting, and spending guidelines outlined in the Department of Justice's "Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies." In addition, by participating in the program, the Chief of Police or designee agrees to serve as the Seizure Coordinator for the

Department and is responsible for the preparation, submission, and receipt of the necessary documents and forms needed for participation. Finally, as Seizure Coordinator, the Chief of Police or designee is required to provide Council with regular briefings relating to participation in the program.

5/14/2019