

LEVY BOCC BUDGET AMENDMENT FORM

Email to: LEVYFINANCE@LEVYCLERK.COM

Requesting Department / Office:	0194 SHERIFF	One-Time or Recurring? One-time
Explanation / Description:	Appropriation of Federal Equitable Sharing Funds transferred to BOCC on 9/30/2020	
SOURCE of Funds and Required APPROVAL level:	Appropriating Reserves (Contingency) - Approved via Motion Recorded in BOCC Minutes	Grant Match?
BOCC Meeting Date (if Necessary)	Tuesday, November 3, 2020	Approved?

NOTE: ALL COMMITMENTS RECURRING MULTIPLE FISCAL YEARS REQUIRE BOCC APPROVAL.

BUDGET AMENDMENT DETAIL

Account Number	Description	Increase (Decrease)
170-9900-521-99010	Reserve for Contingency	\$ (165,096)
170-2170-521-49010	Comm/Fees/Cost-Other (Justice)	\$ 162,762
170-2270-521-49010	Comm/Fees/Cost-Other (Treasury)	\$ 2,334
Appropriate Federal Equitable Sharing Funds Rec'd by BOCC on 9/30/2020 and rolled forward into FY 2021		

Net Increase (Decrease) in USES: \$ -

ADDITIONAL REVENUES/SOURCES ONLY IN THIS SECTION:

Account Number	Description	Increase (Decrease)

Net Increase (Decrease) in SOURCES: \$ -
DOES BUDGET AMENDMENT BALANCE? YES

DEPARTMENT HEAD: Nicole Moore

COUNTY COORDINATOR: _____

CLERK OR FINANCE OFFICER: _____



Washington, D.C. 20005

Dear Florida Sheriff:

The Department of Justice's Money Laundering and Asset Recovery Section (MLARS) and the Department of the Treasury Executive Office for Asset Forfeiture (TEOAF) value your agency's important partnerships with federal law enforcement and your participation in the equitable sharing program (Program). We work together to use asset forfeiture to punish and deter criminal activity by depriving criminals of property used in or acquired through illegal activities. The Program also provides opportunities to enhance cooperation among federal, state, and local law enforcement. Accordingly, we must all ensure that we administer the asset forfeiture and equitable sharing programs professionally, lawfully, and in a manner consistent with sound public policy.

We are writing to update you on developments affecting Florida sheriffs' offices and the structure of their participation in the Program. Specifically, Florida sheriffs, working in coordination with MLARS and TEOAF, will be required to transition their equitable sharing accounts to their respective county finance offices. This will assist in ensuring full compliance with Program policies, and improving transparency, integrity, and oversight of federal funds. We appreciate the opportunity to explain the developments and to continue our strong working relationships with Florida sheriffs.

Recently, MLARS discussed Florida sheriffs' maintenance and administration of federal equitable sharing funds with Sheriff Bob Gualtieri, the President of the Florida Sheriffs Association. As background, these discussions began after the October 2019 issuance of an *Equitable Sharing Wire* that contained information to reinforce and clarify existing policy requirements that the law enforcement agency's governing body – and not the law enforcement agency – must maintain and administer equitable sharing funds. The Department of Justice and the Department of the Treasury joint *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* (July 2018) (*Guide*), Sec. VI.A.1, provides that a state or local law enforcement agency participating in the Program must:

[m]aintain 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*.
[Emphasis added.]

This separation in the roles and responsibilities of each -- the governing body that maintains the funds and the law enforcement agency that accounts for the use of these funds -- provides the checks and balances necessary to ensure that the funds are spent in accordance with

the governing body's appropriations policies and procedures, and are included in the jurisdiction's Single Audit.

We understand that Sheriff Gaultieri believes that Florida sheriffs are in technical compliance with the *Guide* policy based on the process by which Florida sheriffs' offices receive appropriated funds. Under Florida state law, county governments transfer appropriated funds directly to each sheriff's office, and they do not maintain the sheriffs' appropriated funds. Florida state law, however, requires the governing body to maintain state forfeiture funds for any Florida law enforcement agency, including sheriffs. Accordingly, Florida sheriffs, working in coordination with MLARS and TEOAF, will transition their equitable sharing accounts to their respective counties, and counties will administer the federal equitable sharing funds. Just as the county commissioners must approve expenditures of state forfeiture funds, they also will be required to approve expenditures of federal forfeiture funds. All expenditures of federal equitable sharing funds must comply with the *Guide*.

This transition of accounts does not change the Program policy requiring the law enforcement agency head, or designee, to authorize all expenditures from the sharing accounts. *See Guide*, Sec. VI.A.9. The head of the law enforcement agency, however, must obtain approval for expenditures from the governing body, as required by state law. *See Guide*, Sec. VI.A.10.

In addition, MLARS and TEOAF will work with the Florida sheriffs regarding their procurement policies and procedures involving equitable sharing funds. Sheriff Gaultieri explained that Florida state law authorizes sheriffs, and not the county government, to handle all procurement actions for the sheriffs' offices. As a result, MLARS and TEOAF will allow sheriffs to make procurements using federal equitable sharing funds subject to internal policies and procedures promulgated by the sheriffs' offices and county appropriation policies and procedures for approvals.

At the invitation of Sheriff Gaultieri, MLARS and TEOAF will sponsor webinars through the Florida Sheriffs Association over the next several weeks for personnel in the sheriffs' offices and the county finance offices to discuss the county's financial management and reporting requirements. The webinars will provide an opportunity to ask questions and seek advice from MLARS and TEOAF.

All agencies must transition their accounts to the county finance office by September 30, 2020, when the fiscal year ends for the state of Florida. Please contact MLARS by email at mlars.esprogram@usdoj.gov and TEOAF at treas.aca@treasury.gov, if you have any questions.

MLARS and TEOAF value your agency's important partnerships with federal law enforcement, and appreciate your efforts to promote integrity and transparency in this vital law enforcement Program. We also want to thank and acknowledge the efforts of Sheriff Gaultieri

on behalf of the Florida Sheriffs Association. He has been a strong advocate for all the sheriffs in the state of Florida.

Sincerely,

**DEBORAH
CONNOR**

Digitally signed by
DEBORAH CONNOR
Date: 2020.07.14
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Deborah Connor, Chief
Money Laundering and Asset
Recovery Section
U.S Department of Justice

Sincerely,

**John M.
Farley**

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M. Farley
Date: 2020.07.15
07:16:20 -04'00'

John Farley, Director
Executive Office for Asset Forfeiture
U.S. Department of the Treasury