

**WILLOWICK POLICE DEPARTMENT
DRUG LAW ENFORCEMENT FUND POLICY**

This policy is established to meet the statutory requirements of the Ohio Revised Code and for compliance with the requirements established by the Auditor of the State of Ohio. The City of Willowick has established a Drug Law Enforcement Fund under City Codified Ordinance 133.25. Said Fund shall be governed by and administered in accordance with the terms of this Internal Written Control Policy, as amended from time to time, and Ordinance 133.25.

RECEIPT OF FUNDS

A. Upon receipt of any funds as provided by Ohio law, the City of Willowick Police Department shall fully document all monies from mandatory drug fines, and monies from felony drug trafficking bail that has been forfeited, which funds shall be promptly recorded pursuant to this Policy as follows:

1. Date the funds were seized;
2. The owner of the funds;
3. The amount of such funds;
4. The source of such funds.

EXPENDITURES

A. Drug Law Enforcement Fund proceeds may only be used for the purpose of subsidizing the City of Willowick Police Department's enforcement efforts pertaining to drug offences, and within the following general expenditures:

1. Capital improvements to enhance law enforcement capabilities;
2. Costs of protracted and complex investigations or prosecution;
3. To provide for reasonable technical training or expertise;
4. To provide matching funds to obtain federal grants to aid law enforcement;
5. Any other drug law enforcement purpose that the City Council and Chief of Police determine to be appropriate.

B. Upon the expenditure of any funds in the Drug Law Enforcement Fund, the Police Department shall fully document the specified amount expended on each general type of expenditure. The records of expenditures shall include:

1. The date of expenditure of proceeds from the Drug Law Enforcement account.

2. The specific amount of the expenditures listed under the general expenditures and in accordance with this Written Internal Control Policy.

3. Under no circumstances shall any specific expenditure record of an ongoing investigation be open to the public.

REPORTING REQUIREMENTS.

A. In accordance with Ohio Revised Code Section 2925.03, a detailed record of the receipt and expenditures of proceeds from this Fund shall be prepared by the Willowick Police Department for each calendar year. The Police Department shall send a copy of the report to the Ohio Attorney General, the legislative authority, and Finance Director, not later than the first day of March of the following year.

B. The Police Chief or designee shall be responsible for the maintenance of the financial records of the Fund including bank statements, appropriation requests, disbursements and receipts for property or services.