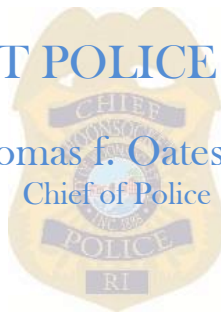


WOONSOCKET POLICE DEPARTMENT

Thomas J. Oates, III
Chief of Police



TYPE OF ORDER	NUMBER/SERIES	ISSUE DATE	EFFECTIVE DATE
General Order	120.07	7/28/2020	7/28/2020
SUBJECT		PREVIOUSLY ISSUED DATES	
Equitable Sharing Program		1/6/2016	
ACCREDITATION		RE-EVALUATION DATE	
n/a		6/3/2020, 8/21/2023	
INDEX		DISTRIBUTION	
General Management		All Personnel	

EQUITABLE SHARING PROGRAM

I. PURPOSE

The purpose of this policy is to ensure procedures are in place to follow the accounting and administrative policies pursuant to the *Guide to Equitable Sharing for State, Local and Tribal Law Enforcement Agencies* (July 2018) (*Guide*).

Accordingly, the procedures will be updated to comply with policy updates released through the official Equitable Sharing Wire (Wire) communication issued by the Department of Justice (DOJ) Equitable Sharing Program (Program). The policies and procedures established in this document are to supplement, not replace, the Woonsocket Police Department's (WPD) existing policies and procedures.

II. GENERAL POLICIES

Equitable Sharing (ES) will be disbursed utilizing the guidelines provided in the *Guide* and in accordance with the purchasing policy of the City of Woonsocket. As noted under Section V, A, 1, of the *Guide*, "shared funds must be used to increase or supplement the resources of the receiving . . . local law enforcement agency . . . Shared funds shall not be used to replace or supplant the appropriated resources of the recipient. The recipient agency must benefit directly from the sharing. In determining whether supplantation has occurred, the Department of Justice will examine the law enforcement agency's budget as a whole and allow agencies to use equitable sharing funds for any permissible purpose if shared funds increase the entire law enforcement budget. The Department of Justice may terminate sharing with law enforcement agencies that are not permitted by their governing body to benefit directly from equitable sharing."

- A. To supplant means to take the place of and the practice of supplanting the Woonsocket Police Department budget with ES will be prohibited.
- B. If the Department is unsure if their accounting methods or spending is permissible and/or in compliance, it should email AFMLS.ESRT@usdoj.gov.
- C. Federal equitably shared funds must only be used to increase the resources made available to the receiving state or local law enforcement agency or any other ultimate recipient agency who may receive equitably shared funds via a transfer. Shared funds may not be utilized to replace or supplant the budgeted resources of a recipient agency. The recipient agency must benefit directly from equitable sharing without negating that benefit through a reduction in budgeted funds. So long as the agency's overall budget has not decreased as a result of receiving shared funds, supplanting has not occurred (*Guide*, Section V.A.1). For example, if the Department receives \$500,000 in equitable sharing funds and in the following fiscal year, the Department's budget is decreased by \$500,000 as a result of receiving shared funds, but every other city department's budget remains the same or increases, the Department's budget may be supplanted.

III. EQUITABLE SHARING PROGRAM ROLES AND RESPONSIBILITIES

- A. The Chief of Police, with the concurrence of the Public Safety Director, will approve all expenditures to ensure permissibility and will authorize the submission of the annual Equitable Sharing Agreement and Certification (ESAC) form required via electronic certification.
- B. The City's Finance Director or a designee will review all expenditures to ensure that the use of shared funds is processed and accounted for under the applicable procurement policies.
- C. The Public Safety Director will authorize the ESAC via electronic certification, alongside the Chief of Police, to certify that the WPD will comply with the Program guidelines and statutes.
- D. Bookkeeping Procedures and Internal Controls
 - 1. The Chief of Police or a designee will adhere to the City's purchasing policy when expending ES finds.
 - 2. When a capital purchase with ES finds is made, a City Budget Impact Statement will be submitted to the Finance Director or a designee; otherwise, the regular purchase will be utilized.
- E. Accounting and Tracking of Revenues
 - 1. SE funds will be electronically deposited into its own separate, non-interest-bearing bank account.
 - 2. There will be a separate revenue account number or accounting code established through the City's Finance Department for the proceeds from the Department of Justice Equitable Sharing Program. No other funds, including Treasury or state forfeiture funds, may be commingled in these accounts or with these accounting codes (*Guide*, Section VI.A.2).
 - 3. Any proceeds from the sale of property purchased with equitable sharing funds

or transferred to the Department for official use will be deposited in the same account or under the accounting code established solely for DOJ shared funds. These proceeds are subject to the same use restrictions as shared cash or proceeds (*Guide*, Section VI.A.8).

4. The Finance Director or a designee and the Operations Captain as well as the Administrative Assistant for the Chief of Police will have access to account details.
5. The Finance Director or a designee will have the authority to disburse ES funds for approved purchases.
6. The bank balance for ES funds will be tracked by the Finance Director or a designee and the Operations Captain as well as the Administrative Assistant for the Chief of Police via bank account details that display credits and debits as well as a spread sheet maintained the Police Chief's Administrative Assistant at the department.
7. The eShare account will be utilized to view and track sharing requests submitted to the DOJ. The eShare portal will display all DOJ equitable sharing distributions and those distributions pending. The eShare portal will be utilized to reconcile the Department's receipts with your DOJ distributions.
8. Even though a basis of accounting is not specified in the *Guide* for the use of equitably shared funds, it is required that the Department reports the use of equitably shared funds under the cash-basis of accounting on the ESAC.
9. Participation in the eShare program will be mandatory starting in January 2015 (Wire 6/19/2014). To obtain eShare access, the Finance Director will request an account by calling 202-616-2287 or emailing forfeiture.systems@usdoj.gov. The eShare portal will display the Department's DOJ equitable sharing distributions and those distributions pending.

IV. EQUITABLE SHARING EXPENDITURES

- A. Except as noted in the *Guide*, ES funds shall be used by the Department for law enforcement purposes only. If there is a question regarding the permissibility of expenditure, email afmls.aca@usdoj.gov.
- B. ES funds may be used for any permissible Department expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted under salaries in the *Guide*. The fact that shared property was forfeited by a unit or as a result of a federal violation does not limit its use to purchases for that unit or to further investigations only for that federal violation. If the Department wishes to support a multi-agency expenditure, such as a new payroll system or city municipal building, with a non-law enforcement agency, the Department's costs base on its use may be calculated on a pro-rated basis.
- C. The following are permissible uses (refer to the *Guide* for a more detailed explanation of each):
 1. Law enforcement operations and investigations;
 2. Law enforcement training and education;
 3. Law enforcement, public safety and detention facilities;
 4. Law enforcement equipment;

5. Joint law enforcement/public safety operations;
 6. Contracting for services;
 7. Law enforcement travel and per diem;
 8. Law enforcement awards and memorials;
 9. Drug and gang education and other awareness programs;
 10. Matching funds;
 11. Transfers to other law enforcement agencies;
 12. Support of community-based programs.
- D. The following are impermissible uses (refer to the *Guide* for a more detailed explanation of each):
1. Use of forfeited property by non-law enforcement personnel;
 2. Creation of endowments or scholarships;
 3. Uses contrary to the laws of the state or local jurisdictions;
 4. Personal or political use of shared assets;
 5. Purchase of food and beverages;
 6. Extravagant expenditures;
 7. Petty cash accounts and stored value cards;
 8. Purchase of items for other law enforcement agencies;
 9. Costs related to lawsuits;
 10. Loans;
 11. Money laundering operations.
- E. Purchase/ Expenditure Initiation and Authorization:
1. The Department will follow the City's procedures for all purchases with SE funds. The procedures are as follows:
 - a. Purchases not exceeding two thousand dollars (\$2,000) will be made at the best price obtainable.
 - b. Any purchase in excess of two thousand dollars (\$2,000), but not more than five thousand dollars (\$5,000) shall be by specification and written bids, and wherever possible, at least three (3) bids shall be obtained for each purchase.
 - c. All purchases or contracts in excess of five thousand dollars (\$5,000) shall be made only upon written specifications after public notice and competition.
 - d. Sealed bids shall be opened publically, in the presence of the Mayor or a designee.
 - e. The award of any purchase or contract, in whole or in part, or any combination thereof, for which written sealed bids are required shall be made to either (a) the lowest responsible bidder consistent with the specifications or, (b) to the lowest responsible bidder consistent with the specifications whose bid or proposal is deemed most favorable to the City by the purchasing agent and Finance Director. The City reserves the right to reject any and all bids, to waive any informality in the proposals received except where bid surety where required.

- f. A series or orders for the same project shall be construed to be one order or contract and the Finance Department shall disapprove the same as circumventing the requirement of the City Charter for competitive bidding.
 - g. All purchases made and contracts executed on behalf of the City shall be pursuant to a written requisition from the head of the office, department or agency whose appropriation will be charged. No contract or order shall be issued to any vendor unless and until the Finance Department certifies that there is a enough unencumbered appropriation balance to pay for the supplies, materials, equipment or contractual services for which the contract or order is issued.
2. Expend funds for permissible law enforcement purposes as they are received. Generally, shared funds may be retained for up to three years but may be retained longer to satisfy future needs such as capital improvements or other major long-term expenditures.
 3. The Chief of Police will authorize all expenditures from the federal sharing revenue account.
 4. Upon final approval, issue contracts or purchase orders to formally disburse deposited assets for goods or services. Deduct purchase orders and contracts from the account balance.
 5. Written approval from AFMLS is required prior to making capital improvement expenditures.

F. Salaries

1. ES funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel, except in limited circumstances.
2. ES funds may be used to pay the salaries and benefits of law enforcement officers in the following limited situations:
 - a. Shared funds may be used to pay the match requirement for the salaries and benefits of current sworn and non-sworn law enforcement personnel funded by federal grant programs;
 - b. Shared funds may be used to pay the overtime and benefits of current sworn and non-sworn law enforcement personnel involved in law enforcement operations;
 - c. Shared funds may be used to pay the salary and benefits of current, sworn law enforcement officers hired to fill vacancies created when a law enforcement agency assigns officers to a task force. The replacement officer cannot engage in the seizure of assets or narcotics law enforcement as a principal duty. When a law enforcement agency has assigned an officer and paid for the replacement as specified above and it becomes necessary to return the officer from the task force, the law enforcement agency may continue to use forfeited funds to pay for the salary and benefits of the replacement officer for a period not to exceed six months;
 - d. Shared funds may be used pay the salary and benefits of current, sworn law enforcement officers assigned to specialized programs which do not

generally involve traditional law enforcement functions. For example, School Resource Officers (SRO) or officers assigned to programs such as DARE. SROs and other officers assigned to specialized programs must be employed by the law enforcement agency. If the officer does not serve in this position on a full-time basis, only the pro rata portion of the salary and benefits covering the time worked in the specialized position may be paid with shared funds.

3. When a request is made by a sworn member of the Department to use cash to pay for a confidential informant and/or buy money transactions, with the recommendation of that member's chain of command, the process under IV, 5, a, 7 will be followed to ensure not only strong controls but to document as well as approve each expenditure. The Department may then reimburse its appropriated funds with equitable sharing funds in a single document transaction.

G. Travel and Training

1. ES funds can be used for the costs associated with travel and transportation to perform or in support of law enforcement duties and activities. All related costs must be in accordance with the Department's state per diem and must not create the appearance of extravagance or impropriety.
2. Even though a basis of accounting is not specified in the *Guide* for the use of equitably shared funds it is required that agencies report the use of equitably shared funds under the cash-basis of accounting on the ESAC.
3. When a request is made by a sworn and/or civilian member of the Department to use ES funds, with the approval of that member's chain of command, for training travel and transportation, the process under IV, 5, a, 7 will be followed to ensure not only strong controls but to document as well as approve each expenditure. The Department may then reimburse its appropriated funds with equitable sharing funds in a single document transaction.

H. Procedures to Account for Tangible and Real Property

1. Forfeited tangible or real property transferred to a state or local agency for official use must be used for law enforcement purposes only.
2. The Operations Captain will manage and ensure the maintenance of tangible and real property. Tangible property will be kept for at least two years (e.g. tangible property log) and real property for five. This time period will be tracked by the Operations Captain.
3. The procedures will include the requirements below as referenced in the *Guide*, Section VI.A.
 - a. Use tangible property placed into official use for a law enforcement purpose for at least two years following the transfer. After two years, the property may be sold for the benefit of the Department.
 - b. All proceeds from the sale of such property must be deposited into the Department's ES account and reported on the ESAC as "Other Income".

- c. If the Department requests to sell prior to two years must obtain (written) approval from AFMLS.
- d. When receiving real property, the Department must sign a memorandum of understanding outlining the Department's responsibilities regarding the use of the property.
- e. The Department must agree to pay any federal costs/expenses as well as the federal share before the transfer will be approved.

I. Cash Transfers to Other Law Enforcement Agencies

- 1. The Department will only make cash transfers to agencies that are currently in compliance with the Equitable Sharing Program. The Department will ensure that compliance of the participating agency is verified as referenced in the *Guide*.
 - a. The Department will verify compliance of the recipient agency with the Equitable Sharing Program by reviewing the "Agency Compliance List" at the Asset Forfeiture and Money Laundering Section public webpage. Recipient agencies must be compliant with the Program reporting and audit requirements detailed in the *Guide*. The Department will capture a screenshot of the recipient agency on the "Agency Compliance List" along with the date of the screenshot for the purpose of record keeping.
 - b. The transfer must be reported on the Equitable Sharing Agreement and Certification form filed by both the transferring and recipient agencies.
 - c. Shared funds may not be used to purchase equipment or other permissible items for other law enforcement agencies.

J. Community-Based Programs Cash Transfers

- 1. An agency may, at its discretion, transfer up to a total of \$25,000 of its shared funds annually to community-based programs whose missions are supportive of and consistent with a law enforcement effort, policy, and/or initiative. The Chief of Police must approve the transfer and must ensure the recipient is a qualified entity.

K. Record Retention

- 1. The Department will retain ES records both in paper and electronic files. Those records, paper and/or electronic, will be in the Operations Captain's office, in the office area of the Administrative Assistant to the Chief of Police, in the Chief of Police's office, in the Records Room in the Police Department and the Finance Department of City Hall. The primary record keeper will be the Administrative Assistant to the Chief of Police. All records are going to be retained (paper files, electronic files etc.).
- 2. Although ESACs are submitted annually via electronic certification, the Department is still responsible for collecting and maintaining a signature for both the Chief of Police and Mayor documenting their approvals.
- 3. Ensure all documents and records pertaining to the participation in the DOJ's Equitable Sharing Program, including the receipts and expenditures, or use of

shared cash, proceeds, real property, or tangible personal property are retained for a period of at least five years.

4. For further guidance on the requirements, please reference the *Guide* section referenced within.

F. General Administration

1. As a prerequisite to participating in the DOJ's Equitable Sharing Program, the Department must annually submit to AFMLS a signed ESAC form and accompanying Affidavit.
2. If the Department expends more than \$750,000 in federally shared cash, proceeds or tangible property, it is required to perform an audit consistent with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations (review the *Guide*, Section X for further guidance and requirements).

G. References

1. For additional questions, please reference the Department of Justice *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* (July 2018) which can be found by accessing: <https://www.justice.gov/criminal-afmls/file/794696/download>.
2. For the most up-to-date information regarding program requirements, please subscribe to the Equitable Sharing Wire mailing list. To subscribe send a plain text email to eswire-subscribe@list.usdoj.gov. Previously published Wire newsletters are available by accessing the following link: <http://www.justice.gov/criminal/afmls/equitable-sharing/>.
3. To ensure compliance with the latest Single Audit requirements, review *OMB Circular A-133 Audits of States, Local Governments and Non-Profit Organizations* at the Office of Management and Budget webpage by visiting: www.whitehouse.gov or following this link: <https://www.whitehouse.gov/omb/legislative/omb-reports/>.
4. Policy certification:

This directive is for employees of the Woonsocket Police Department.

Violations of this directive will only form the basis for agency administrative sanctions.

This policy is used as a guide for employee actions and is subject to change by the employer as the needs of the employer and requirements of the job change. This policy will be reviewed on a yearly basis and updated as necessary.

Per order,

Thomas F. Oates, III

Chief of Police

Written directives published within PowerDMS are in full force and effect on the referenced dates and have been approved by the Chief of Police