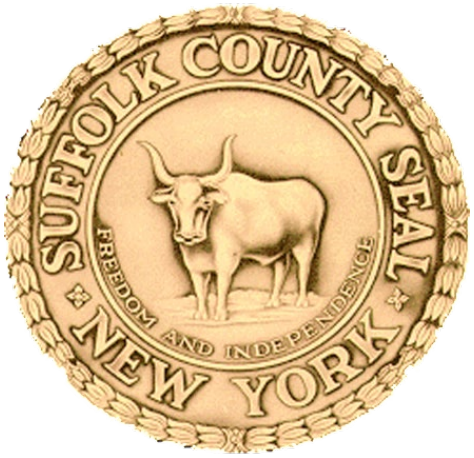
OFFICE OF THE SUFFOLK COUNTY COMPTROLLER



Suffolk County Sheriff's Office

A Performance Audit of
The Sheriff Office's Forfeiture Funds

Period Covered:
January 1, 2015 through December 31, 2016

Report 2017-03 **Date Issued: August 13, 2020**

John M. Kennedy, Jr.

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OFFICE OF THE COMPTROLLER

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LETTER OF TRANSMITTAL

February 25, 2020

Hon. Errol D. Toulon, Jr., Sheriff
Suffolk County Sheriff's Office
100 Center Drive
Riverhead, NY 11901

Dear Sheriff Toulon:

In accordance with the authority vested in the County Comptroller by Article V of the Suffolk County Charter, a performance audit was conducted of the Suffolk County Sheriff's Office (Office) federal and New York State (NYS) Forfeiture Fund revenues and expenditures for the period January 1, 2015 through December 31, 2016. (Note: DWI Forfeiture will be audited as part of a separate assignment)

The objectives of our audit were as follows:

- To determine if federal forfeiture revenue and expenditures reported on the Equitable Sharing Agreement and Certification (ESAC) are properly reported in accordance with applicable guidelines, regulations and instruction.
- To determine if expenditures were properly authorized and approved, and to ensure that purchases were made in accordance with all laws, regulations and guidelines applicable to forfeiture funds.
- To confirm the existence of assets purchased with forfeiture funds and to ensure the Office maintained and disposed of assets according to federal, NYS and County rules, regulations and laws.
- To review the Office's reconciliations of Federal and NYS Forfeiture revenue and expenditures reported by the Office to the revenue and expenditures recorded in the Suffolk County Integrated Financial Management System (IFMS).
- To verify that the Office's Fund Balance Schedule properly reported revenues and expenditures of forfeiture funds.
- To review and test internal controls applicable to the Office's forfeiture funds.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Additional areas of concern which did not pertain to forfeiture funds are disclosed in a separate Management Letter.

Respectfully submitted,

Office of the County Comptroller
Division of Auditing Services

EXECUTIVE SUMMARY

Introduction:

The Suffolk County Comptroller's Office has audited the Federal and NYS Forfeiture Fund revenues and expenditures of the Office for the period January 1, 2015 through December 31, 2016.

Purpose:

The purpose of our audit of the Office's Federal and NYS Forfeiture Fund revenues and expenditures was to determine if the Office complied with certain requirements of laws, regulations, guidelines and Suffolk County Standard Operating Procedures (SOPs)[1] applicable to the Office's forfeiture funds and to review and test internal controls applicable to those forfeiture funds.

Summary of Significant Findings:

- The Office could not provide the requested fund balance schedules; therefore, we were unable to verify the fund balance for the Department of Justice (DOJ), Department of the Treasury (TRES) and NYS Forfeiture Funds (p. 11).

- The Office commingled DOJ, TRES and NYS Forfeiture Funds in the same bank account and/or accounting codes (pp. 11 - 12).

- The Office incorrectly reported expenditures on the ESAC using the accrual basis of accounting when the Federal Equitable Sharing Guidelines require expenditures to be reported on the cash basis (pp. 12 - 13).

- The Office utilized an imprest account that was funded with federal forfeiture funds for eleven (11) transactions in 2015 which is not in compliance with the DOJ guidelines (p. 13).

- The Office did not comply with Suffolk County (County) laws, rules and/or regulations (pp. 14 - 20).

- The Office could not locate three assets selected for physical inspection (p. 20).

1 Abbreviations are defined in the glossary to this report.

- There is an inadequate segregation of duties in the Office's Accounting Bureau (pp. 20 - 21).

- The Office does not have a centralized inventory control system which impairs their ability to provide safeguards for inventory purchased with forfeiture funds (p. 21).

- The Office utilized a petty cash account for some of its expenditures, which is not allowable per the Federal Equitable Sharing Guide (pp. 21 - 22).

Summary of Significant Recommendations:

- The Office should reconcile Federal and NYS Forfeiture Fund balances and all forfeiture fund activity to IFMS monthly in order to detect any errors and omissions of reported revenues and expenditures in a timely manner.

- The Office should maintain a separate bank account for each source of forfeiture funds (DOJ, TRES and NYS). The Office must also ensure federal forfeiture funds are not commingled with other forfeiture funds, grant funds and/or operating funds.

- As per federal guidelines, the Office must ensure that the ESAC is compiled on the cash basis of accounting.

- The Office should maintain all forfeiture funds in bank accounts in the custody of the Office of the County Comptroller's Division of Finance and Taxation (Finance and Taxation) and process and record forfeiture fund expenditures through IFMS.

- As per federal guidelines, the Office must comply with all County laws, rules and/or regulations in order to ensure the continual and unimpeded receipt of Equitable Sharing Funds and demonstrate transparency and accountability of forfeiture expenditures.

- The Office should maintain an up-to-date Inventory Schedule that denotes the location of all forfeiture equipment and vehicles. The Schedule should be updated whenever asset forfeiture equipment or vehicles are purchased, transferred, sold and/or destroyed.

- The Office should ensure that the employee who completes and/or signs the payment voucher is not the employee who also verifies receipt of the goods.

- The Office should ensure the disposal, sale or transfer of assets is documented on the Inventory Schedule as the transaction occurs. In addition, the Office should perform an annual physical inventory.

- As per federal guidelines, the Office must ensure its petty cash fund is not reimbursed with forfeiture funds to ensure the permissibility of the transaction.

BACKGROUND

The Office is located at 100 Center Drive, Riverhead, NY 11901. The primary mission of the Office is to serve and protect the residents of Suffolk County through innovative programs designed to reduce inmate recidivism, by promoting sound fiscal policies and by working cooperatively with law enforcement and community groups throughout the County to improve safety in our jails and our neighborhoods. The Office also plays a significant role in patrolling the County's roadways, reducing traffic injuries, detecting and deterring crime, and saving lives.

Federal Forfeiture Program

The Office receives federal forfeiture funds from the DOJ and TRES. Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture. Shared funds (federal forfeiture funds) can only be used to increase or supplement the resources of the receiving state or local law enforcement agency. Shared Funds may be used by law enforcement agencies for law enforcement purposes only and may be used for any permissible agency expenditure by both sworn and non-sworn law enforcement personnel.

DOJ forfeiture is established through the Federal Comprehensive Crime Control Act of 1984. Federal forfeiture proceeds are distributed at the DOJ's discretion to the Office based upon the Office's level of direct participation in the investigation. During the audit period, the Office received shared federal forfeiture proceeds from the DOJ (The authority of the DOJ to share federal forfeiture proceeds is found primarily in Title 21 U.S.C. §881(e)(1)(A) and (e)(3)).

The authority of the Secretary of the Treasury to share federally forfeited property with participating federal, state and local law enforcement agencies is established by federal law at 18 U.S.C.§ 98l (e), 19 U.S.C. § 1616a(c) and 31 U.S.C. § 9703(a)(l)(G) and 9703(h). The exercise of this authority is discretionary. The Secretary of the Treasury is not required to share property in any case. Requests for equitable shares shall be filed in the form prescribed by the Director of the Executive Office for Asset Forfeiture.

On July 30, 2014, the DOJ released an interim policy guidance regarding the use of Equitable Sharing Funds which replaced the existing policies included in the DOJ Guide to Equitable Sharing. On November 1, 2015, the TRES also released an interim policy guidance which superseded and replaced the existing polices in the TRES Guide to Equitable Sharing.

The Office is required to file an ESAC annually with the federal government. The ESAC is due within 60 days after the end of the previous fiscal year. It reports DOJ and TRES fund balances, Equitable Sharing revenues, interest income earned, and a summary of Equitable Sharing Funds expended by category. The ESAC is required to be prepared in

accordance with DOJ and TRES guidelines, regulations and instruction. For the years ending December 31, 2015 and December 31, 2016 the Office received revenue, including interest, related to both federal forfeiture equitable sharing programs in the amount of $400,891 and $92,793, respectively and expended $537,593 and $462,134, respectively from federal forfeiture funds which was reported on the ESAC; however, the Office was not able to provide a fund balance for either federal forfeiture equitable sharing program[2].

	2015	2016
Beginning Equitable Sharing Fund Balance:	$5,391,953	$5,255,251
Equitable Sharing Funds Received:	400,891	92,793
Equitable Sharing Funds Expended:	(537,593)	(462,134)
Ending Equitable Sharing Funds Balance:	$5,255,251	$4,885,910

During the period January 1, 2015 through December 31, 2016 the Office received two vehicles relating to the federal forfeiture equitable sharing programs. The Office used six federal forfeiture vehicles for law enforcement purposes, two of which were subsequently sold by the Office (both were auctioned).

NYS Forfeiture Program

In addition to federal forfeiture, the Office receives forfeiture funds through NYS CPLR §1349 for investigations. The NYS forfeiture funds flow through the District Attorney's Office.

For the years ending December 31, 2015 and December 31, 2016 the Office received revenue, including interest, related to the NYS forfeiture program in the amount of $15,461 and $52,118, respectively and did not expend any NYS forfeiture funds during the two year period. The Office was not able to provide a fund balance for the NYS forfeiture program.

During the period January 1, 2015 through December 31, 2016 the Office did not receive vehicles relating to the NYS forfeiture program. The Office had one NYS forfeiture vehicle in use for law enforcement purposes.

2 The table below was created using the Office's ESAC since the Office could not provide a fund balance.

Suffolk County STOP-DWI Forfeiture Program

The Office also receives funds from Suffolk County for DWI seizures. These funds are distributed according to Suffolk County Law - Chapter 420: Drug Premises and Property - Article II: Forfeiture of Property Used in or Obtained Through Crime - Section 420-8 Disposition of Forfeited Assets and Proceeds - Paragraph B. DWI seizure funds will be audited separately as part of Assignment Number 2017-09.

In 2017, the Suffolk County Legislature enacted Resolution No. 141-2017, Adopting Local Law No. 6-2017, A Charter Law to Increase the Transparency of Asset Forfeiture Funds. This resolution mandated the Suffolk County Comptroller's Office to audit asset forfeiture funds and requires the audit of asset forfeiture accounts biennially to ensure that asset forfeiture funds are being used in an appropriate manner. These audits shall include an examination and verification of all books, records and accounts pertaining to asset forfeiture funds and shall provide a written determination of the regularity, legality and correctness of appropriations and expenditures made with asset forfeiture funds.

SCOPE AND METHODOLOGY

The scope of this audit is the Office's federal and NYS forfeiture funds during the period January 1, 2015 through December 31, 2016. In order to accomplish the objectives as stated in the Letter of Transmittal (p. 1), we performed the following procedures:

- Reviewed relevant County, NYS General Municipal, County and Public Officers Laws, County Resolutions and SOPs, as well as the federal guidelines for Equitable Sharing for State and Local Law Enforcement Agencies.

- Conducted interviews of Office personnel as deemed necessary to obtain an understanding of the procedures used to record revenue and expenditures of forfeiture funds.

- Interviewed Office personnel responsible for the duties related to the Office's forfeiture revenue, expenditures, reconciliation, approval and payment processing to obtain an understanding of the processes and internal procedures employed by the Office.

- Interviewed personnel from the Department of Audit and Control who are responsible for disbursement and custody of the Office's forfeiture revenue, expenditures and bank accounts.

- Interviewed personnel from the County Executive Budget Office (CEBO) who are responsible for generating pro forma resolutions and approving expenditures which require requisitions.

- Interviewed personnel from the District Attorney's Office who are responsible for distributing NYS forfeiture revenue.

- Reviewed departmental pro forma resolutions filed with the Clerk of the County Legislature to ensure all revenue and interest was accepted, appropriated and available for use.

- Prepared a schedule of transfers from the Office's forfeiture bank accounts and traced and agreed them to the County's operating account.

- Reconciled federal forfeiture expenditures reported by the Office on the ESAC to the expenditures recorded in IFMS and reported in the Office's internal records.

- Reconciled federal forfeiture revenue reported by the Office on the ESAC to the revenue recorded in IFMS, revenue report from the federal oversight agencies, Pro Forma Resolution Schedule and bank statements.

- Reconciled NYS Forfeiture revenue recorded in the Office's internal records to the revenue recorded in IFMS, the Suffolk County District Attorney's NYS Revenue Distribution Spreadsheet, Pro Forma Resolution Schedule and bank statements.

- Attempted to reconcile the Office's fund balance for DOJ, TRES and NYS Forfeiture Funds.

- Randomly selected forty-five (45) and judgmentally selected fourteen (14) federal forfeiture expenditure transactions for testing. Performed testing procedures as deemed necessary.

- Judgmentally selected all nine (9) federal forfeiture expenditures which were paid with imprest funds[3] and performed testing procedures as deemed necessary.

- Randomly selected ten (10) and judgmentally selected four (4) federal forfeiture revenue transactions for testing. Performed testing procedures as deemed necessary.

- Judgmentally selected three (3) federal forfeiture revenue transactions which were recorded to an expenditure account in IFMS and performed testing procedures as deemed necessary.

- Judgmentally selected all six (6) NYS forfeiture revenue transactions for testing and performed testing procedures as deemed necessary.

- Judgmentally selected sixteen (16) assets and two (2) vehicles purchased with forfeiture funds and performed testing procedures as deemed necessary.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

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3 An imprest fund is a cash fund set aside for minor expenses in a department's operations, including the purchase of supplies and non-personal operating expenses. It is also called a petty cash fund.

AUDIT FINDINGS

The Office could not provide the requested fund balance schedules; therefore, we were unable to verify the fund balance for DOJ, TRES and NYS Forfeiture Funds. Office personnel stated that they were not aware of the last time the fund balances for forfeiture funds were reconciled. In addition, an outside audit firm hired by the Office to perform an audit of the forfeiture funds in 2015 did not assist the Office in preparing fund balance schedules.

When the Office does not properly reconcile forfeiture fund balances, there is an increased risk that forfeiture funds could be used inappropriately.

Office's Response:

The Office stated in its response that it is currently comparing IFMS to its spreadsheets for DOJ, TRES, and NYS forfeiture funds on a monthly basis and that it will be developing a Reconciliation of Fund Balance utilizing the example given after the 2017-2018 audit.

Comptroller's Response:

The Office may want to seek external assistance in reconciling the fund balance or request an accountant be hired due to the complexity of the fund balance reconciliation. No modification of the audit report for this finding is warranted.

The Office commingled DOJ, TRES and NYS Forfeiture Funds in the same bank account and/or accounting codes. In addition, forfeiture funds were commingled with non-forfeiture funds, as follows:

- Federal guidelines state that the Office must "Establish a separate revenue account or accounting code through the agency's finance department." However, the Office commingled its federal and NYS forfeiture funds in the same bank account, which resulted in forfeiture interest not being allocated correctly as all interest earned on NYS Forfeiture Funds was erroneously allocated to TRES Forfeiture Funds. The Office previously distributed interest revenues based on the proportion of the DOJ and TRES Forfeiture Funds recorded in IFMS. Therefore, the NYS Forfeiture Fund balance was not considered during the distribution of interest revenue which resulted in the NYS Forfeiture Funds being understated and the DOJ and TRES Forfeiture Funds being overstated. The Office segregated DOJ funds into a separate bank account as a result of a DOJ compliance review of the Office's forfeiture funds in 2015; however, TRES and

NYS Forfeiture Funds are still maintained in the same bank account and all interest revenue for that account is allocated to the TRES Forfeiture Fund.

- DOJ interest and TRES interest were commingled in the same IFMS accounting code. The DOJ Equitable Sharing Guide states that the receiving agency must "Deposit any interest income earned on equitably shared funds in the same revenue account or under the accounting code established solely for the shared funds." The TRES Equitable Sharing Guide states, "Shared funds must be deposited into a separate account, or under a separate accounting code that is used solely for Treasury shared assets" and "Any interest income generated by the funds must also be deposited into this account and used for law enforcement purposes". The Office's Chief of Staff performs an allocation based on fund balances to properly report interest on the annual ESAC.

- The Office utilized federal forfeiture funds to pay for allowable expenditures; however, the Office subsequently reimbursed forfeiture funds by charging the expenditure to various grants which is not in compliance with federal guidelines. In 2015, the federal guidelines were clarified to state that "funds may not be used as advance payment for expenditures being reimbursed or paid by other funds."

- Funding for the housing of federal prisoners was commingled with DOJ Forfeiture Funds and the respective interest was included as DOJ Forfeiture interest.

When forfeiture funds are commingled in the same bank account and/or accounting codes, the Office is noncompliant with federal guidelines and increases the risk that forfeiture funds and forfeiture interest will be incorrectly allocated.

Office's Response:

The Office stated in its response that this finding has been rectified as DOJ, TRES, and NYS all have their dedicated accounts. The specific examples identified above have been corrected and procedures were updated.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office incorrectly reported expenditures on the ESAC using the accrual basis of accounting when the Federal Equitable Sharing Guidelines require expenditures to be reported on the cash basis. Our audit revealed that six (6) expenditure transactions

tested were recorded on the Office's accounting records and the corresponding ESAC in the year prior to the funds being disbursed (accrual basis).

When expenditures are reported on the ESAC using the accrual basis of accounting, the Department is not in compliance with federal guidelines which could result in the offsetting of future revenues received through the program or exclusion, either temporary or permanent, from future equitable sharing.

Office's Response:

The Office stated in its response that the federal guidelines have changed to permit the use of either the cash or accrual basis of accounting.

Comptroller's Response:

The Comptroller's Office agrees that federal guidelines have changed to permit the use of either the cash or accrual basis of accounting; however, the Office was required to report on the cash basis of accounting at the time of the audit. In 2020, an Equitable Sharing Wire was released stating; "… agencies may now file their ESAC using their agencies' accounting method." In the near future, the Comptroller's Office will release an advisory regarding the accounting basis for federal and NYS forfeiture funds. No modification of the audit report for this finding is warranted.

The Office utilized an imprest account that was funded with federal forfeiture funds for eleven (11) transactions in 2015 which is not in compliance with the DOJ guidelines. The DOJ guidelines state that "Shared funds may not be used to establish petty cash accounts, purchase prepaid credit cards (except as a form of payment for buy-back programs), or any other type of transaction where expenditures are not monitored and tracked to ensure permissibility in accordance with this Guide." The account was closed by the Office in September 2015 as a result of a DOJ compliance review of the Office's Forfeiture Funds.

Office's Response:

The account was closed by the Office in September 2015 as a result of a DOJ compliance review of the Office's Forfeiture Funds and the Office's current practice agrees with the recommendation.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office did not comply with County laws, rules and/or regulations. The Office also failed to comply with the federal guidelines by not following the laws, rules and/or regulations of Suffolk County. Federal guidelines state "The state or local participating law enforcement agency must obtain approval for expenditures from the governing body" and "Equitably shared funds (federal forfeiture funds) are subject to the laws, rules, regulations, and orders of the state or local jurisdiction". Our audit testing revealed the following:

- The Office did not comply with the provisions of NYS General Municipal Law (GML) 77-b and SOP A-07 pertaining to conference meeting and seminar attendance.

  - The Office failed to receive approval for several expenditures pertaining to conference, meeting and seminar attendance as required by NYS GML 77-b, SOP A-07 and the federal guidelines. The Office does not require its personnel's attendance to be adopted by resolution into the proceedings of the municipality and does not submit an "Application for Conference Attendance" (Executive Form 10) to the CEBO prior to the attendance; the Office only requires internal approval for its personnel's conference, meeting and/or seminar attendance. The Office began submitting Executive Form 10 to the CEBO for approval in 2016.

  - There were thirteen (13) instances in which the Office had more than two members attend a conference, meeting, or seminar without approval from the CEBO as required by SOP A-07. There were eight (8) instances in which the Executive Form 10 was not completed and five (5) instances in which the Executive Form 10 was completed, but did not detail any circumstances which would warrant more than two employees attending a conference, meeting or seminar. SOP A-07 states, "No more than two (2) persons from a department will be permitted to attend a conference, meeting, or a seminar. Certain exceptions will be granted if a conference, meeting, or seminar has programs with conflicting hours, if it requires more than one person to attend, or if special circumstances warrant more attendees (e.g. mandated training)."

    The Office's failure to receive prior approval by either adopting a resolution or by submitting Executive Form 10 to the CEBO weakens the Office's internal controls over expenditures relating to conference meeting and seminar attendance which increases the risk of waste and/or misappropriation of funds.

    <u>Office's Response:</u>

    The Office stated in its response that at the time, procedures for elected officials did not require to do this. Procedures have been changed, and the

Conference Forms are now going to the County Budget Office for approval as of 2016. In instances where there were more than two attendees, the most common reason is for multiple break-out sessions or the like, where more topics can be attended.

In 2016, the Office was made aware that all requests should be sent to the Budget Office utilizing an Executive Form 10. Prior to being made aware of this requirement, training was approved in-house.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding these findings. No modification of the audit report for these findings is warranted.

- The Office failed to provide the necessary supporting documentation for five (5) conference attendance expenditures as required by SOP A-07. SOP A-07 requires that "Supporting information such as brochures, program descriptions, itineraries, documentation, fees, rationale, application, etc., must be submitted with Executive Form 10." Therefore, we were unable to determine the reasonableness or propriety of these expenditures.

Office's Response:

The Office stated in its response that in 2015 training was approved in-house and back up would be attached to in-house approvals submitted by attendees.

Comptroller's Response:

The Office was unable to provide supporting documentation as required by SOP A-07 for the five (5) abovementioned expenditures. No modification of the audit report for this finding is warranted.

- The Office did not receive the required approvals from the CEBO for equipment purchases and contractual expenditures as required by SOP D-02, and did not follow purchasing procedures for equipment or supplies as required by SOP I-12. Our audit testing revealed that the Office purchased four (4) pieces of equipment and incurred two contractual expenditures without receiving the required CEBO approvals, and failed to submit five (5) requisitions pertaining to equipment purchases to the Purchasing Office as required by SOP I-12. In addition, the Office purchased supplies without receiving the required CEBO approval or submitting a requisition for the expenditure to the Purchasing Office.

The Office's failure to receive approval from the CEBO or include the Purchasing Office in the procurement process impairs the Office's internal controls over expenditures, hinders the ability of the County Executive's Office to monitor the expenses incurred by the County, and increases the risk of either breaching a County contract or failing to obtain the best price for the items being procured.

Office's Response:

The Office stated in its response that it complies with the process of all purchases going through its Accounting Bureau and then to the County Purchasing Office, and that the Imprest Account was closed in September 2015.

Comptroller's Response:

The Office must comply with SOP's D-02 and I-12. The closure of the Imprest Account appears to partially address the finding. No modification of the audit report for this finding is warranted.

- The Office did not comply with the provisions of SOP E-04 pertaining to the assignment of wireless communication devices and services. SOP E-04 states, "Department Heads requesting assignment of a wireless device and/or service for employees not covered in section 7b will complete and sign Exec. Form No. 29A, and forward the application to Telecommunications for a cost estimate. Telecommunications will send the original and two copies to the Chief Deputy County Executive." Our audit revealed that the Office has not prepared Exec. Form 29A for any of its current cell phone services and did not receive a jointly signed waiver from the County Executive and the Presiding Officer.

  The Office's failure to obtain proper authorization prior to issuing cell phones to non-covered employees weakens the County's oversight and reduces transparency of the Office's cell phone expenditures.

  Office's Response:

  The Office stated in its response that it will seek the exemption in SOP E-04.

  Comptroller's Response:

  The Office should comply with the provisions of SOP E-04 unless it receives a jointly signed waiver from the County Executive and the Presiding Officer. No modification of the audit report for this finding is warranted.

- The Office did not receive approval from the Chairman of the Working Committee or Steering Committee for four (4) federal forfeiture expenditures as required by SOP C-05. The federal forfeiture expenditures pertained to the

purchase of cell phones, navigation software and Thomson Reuters Clear software and were not issued through IFMS; therefore, no approvals were granted by the Working or Steering Committee.

The Office's failure to obtain appropriate approvals as required by the SOP weakens the internal controls over their expenditures which could inadvertently lead to wasteful spending.

Office's Response:

The Office stated in its response that software and technology purchases are forwarded to the Steering Committee. Two expenditures are for the Office's phone bills and have always been made in this manner by the Comptroller's Office; one transaction is for computer law software and the Office has corrected this practice and these purchases now go through the operating budget; and one transaction is a reimbursement from petty cash which is no longer an occurrence as new guidelines are in place.

Comptroller's Response:

The Office should comply with the provisions of SOP C-05 for all information processing services. No modification of the audit report for this finding is warranted.

- The Office did not comply with the provisions of SOP D-11 pertaining to the purchases of food and beverages. The Office expended $1,600 for food and beverage expenses related to a training event; however, the Office was not able to provide prior approval from the Department Head for the event or the sign-in sheet as required by SOP D-11. Furthermore, the purchase of food and beverages did not occur during a local operation which is in violation of the Federal Equitable Sharing Guidelines. The Guidelines state that "Shared Funds may not be used to pay for food or beverages (alcoholic and non-alcoholic) except for meals during local operations."

  The Office's failure to abide by County procedures prescribed for the purchase of food and beverages increases the potential for waste and/or abuse.

  Office's Response:

  The Office stated in its response that federal guidelines have changed during the audit process and that it has since complied with the provisions of SOP D-11.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

- The Office did not comply with the provisions of SOP G-02 pertaining to inventory records. Our audit revealed the following:

  - The Office could not provide a completed AC-103 for four transactions with a value of $5,000 or greater. SOP G-02 states, "Form AC-103 is used to notify Audit and Control of new equipment purchases, deletions, and transfers of equipment (over $5,000). It is to be completed at the time of the inventory status change." In addition, the Office does not complete an AC-103 when it transfers assets. The Office's Investigator responsible for inventory is not always informed in a timely manner when assets are disposed; therefore, equipment on the inventory list may no longer be in the Office's possession.

    Office's Response:

    The Office stated in its response that a memo is now sent out annually regarding the requirement of the completion of the AC-103 for the required transactions over $5,000.

    Comptroller's Response:

    The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

  - A County Control Tag was not visibly affixed to two assets tested. SOP G-02 states, "The control sticker will be assigned by Audit and Control. The department will be sent preprinted stickers to be affixed to the assets."

  - The acquisition date listed on Form AC-103 for two assets tested does not match the date on the Office's asset forfeiture inventory schedule. SOP G-02 requires Form AC-103 "to be completed at the time of the inventory status change."

    Office's Response:

    The Office stated in its response that procedures have been reviewed, and appropriate changes to the protocol will be implemented.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding these findings. No modification of the audit report for these findings is warranted.

The Office's failure to comply with the SOP weakens the internal controls over inventory and increases the risk that assets can be misappropriated.

- The Office paid exempt fees and sales tax on its purchase of aviation gasoline which resulted in the Office overpaying $170. Exempt fees include the Federal Excise Tax on aviation fuel and the New York Petroleum Business Tax.

Office's Response:

The Office contends in its response that there was a misunderstanding about exempt taxes and that the Federal Excise Tax and Sales Tax have been removed since October 2017. The Office stated that the vendor was emailed on July 15, 2020 regarding the removal of the NYS Petroleum Business Tax and the vendor responded that they were forwarding the request to their Accounting Department.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

- The Office did not comply with SOP A-02 when it maintained a membership without first receiving the necessary approvals. SOP A-02 states that "To obtain approval for membership of $1,000 or under, it is necessary to submit your request on SCEX Form 166 to the Budget Director in triplicate". The Office did not comply with SOP A-02 when it failed to submit SCEX Form 166 to the Budget Director in triplicate.

Paying exempt fees and sales tax and maintaining a membership without first receiving approval of the County Legislature, resulted in noncompliance with County laws, rules and/or regulations.

Office's Response:

The Office stated in its response that it does not currently maintain any memberships.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office could not locate three assets selected for physical inspection. The Office stated that two (2) of the assets were no longer in use and were put into storage and that one (1) asset was replaced by another vehicle and sent to the Westhampton Impound Yard; however, the Office could not locate the three assets.

When the Office is unable to locate an asset, there is a risk that the asset was misappropriated.

Office's Response:

The Office acknowledged in its response that it did not follow proper protocol for decommissioning assets and will utilize Form AC-103 going forward.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

There is an inadequate segregation of duties in the Office's Accounting Bureau as personnel responsible for completing payment vouchers also receive computer equipment. Individual commands receive items purchased with forfeiture funds; however, the Office's Accounting Bureau will receive computer equipment which is later picked up by the Office's Information Technology Unit.

When the duties of paying for and receiving goods are not segregated, there is an increased risk that the assets could be misappropriated.

Office's Response:

The Office contends in its response that new procedures have been put in place and Accounting personnel will no longer receive orders. In addition, a representative from the Department for their particular order will be notified upon delivery and will have to sign off on the order.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office does not have a centralized inventory control system which impairs their ability to provide safeguards against the misappropriation of inventory purchased with forfeiture funds. Inventory items are received by the individual commands and the disposal/sale/transfer of these assets are not documented on the Office's Inventory Schedule until the Investigator completes a physical inventory every five (5) years as required by the Comptroller's Office.

When a centralized inventory control system is not maintained, there is an increased risk of the assets being misappropriated.

Office's Response:

The Office contends in its response that an inventory spreadsheet will be developed, and a Deputy Sheriff Investigator was established as an Inventory Control Officer and will perform annual physical inventories.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office utilized a petty cash account for some of its expenditures, which is not allowable per the Federal Equitable Sharing Guide. The Guide states, "Shared funds may not be used to establish petty cash accounts, purchase prepaid credit cards (except for use as a form of payment for buy-back programs), or any other type of transaction where expenditures are not monitored and tracked to ensure permissibility in accordance with this Guide." In addition, the DOJ Equitable Sharing Wire dated February 1, 2013 states "equitable sharing funds may not be used to establish or reimburse petty cash funds." The TRES Guide further elaborates that "This provision prohibits an individual other than the jurisdiction's financial manager from maintaining a checkbook or other financial instruments related to equitable sharing."

The utilization of petty cash accounts restricts the ability to monitor and track expenditures and also limits the ability to ensure the permissibility of the transactions according to the Federal Equitable Sharing Guide.

Office's Response:

The Office contends in its response that this is no longer an occurrence as new guidelines are in place.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

In addition to the significant findings identified above, our audit revealed the following:

The Office did not comply with the policies and procedures dictated in Sheriff's Office Directive No. 15-010 issued September 16, 2015. Our audit revealed the following:

- The Office transferred federal forfeiture funds to other law enforcement agencies without first verifying their compliance status by capturing a screenshot of the recipient agency on the Agency Compliance List, along with the date of the screenshot as required by the Office's policies and procedures. The Federal Equitable Sharing Guidelines also require that "Transferring agencies must verify the recipient agency's compliance at the time of transfer on the agency compliance list found on AFMLS' public website."

- The Office did not document the internal approval for two forfeiture purchases. The Office's policies and procedures state, "The Chief Deputy Sheriff, with oversight from the Sheriff and Undersheriff, must authorize all expenditures from the federal revenue account" and "All requests for travel and training shall be submitted to the Chief Deputy Sheriff and be approved by the Sheriff and the Undersheriff."

- The Office did not receive the required internal approval by the Undersheriff prior to incurring nine (9) expenditures. The approvals were signed by the Undersheriff; however, the check and/or invoice were prepared prior to the internal approval.

The Office's failure to comply with its internal policies and procedures weakens the internal controls over forfeiture expenditures.

Office's Response:

The Office concurred with the audit finding and stated that it will be more vigilant in assuring all required approvals have been made and will follow the necessary steps in the correct order.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office did not properly maintain an Inventory Schedule. Our audit testing of fixed assets revealed the following:

- The Office did not record two federal forfeiture vehicles on its Inventory Schedule. The Office reported the forfeited vehicles on their Federal Forfeiture Schedule of Property Received, but did not record them on their Inventory Schedule; therefore, we were unable to ensure the accuracy of the vehicle identification numbers (VIN).

- The Office did not document the decommissioning of three (3) assets on its Inventory Schedule. Three assets tested were decommissioned prior to the audit period, but were not reported as decommissioned on the Office's Inventory Schedule.

- The Office incorrectly recorded one (1) asset tested on its Inventory Schedule. The asset was not purchased with forfeiture funds, but was acquired with Urban Area Security Initiative grant funds.

When the Office does not properly maintain an Inventory Schedule, the ability to monitor the assets is impaired. In addition, the lack of an accurate asset inventory impairs the Office's ability to track equipment and ensure assets are not being misappropriated.

Office's Response:

The Office contends in its response that an inventory spreadsheet will be developed, and a Deputy Sheriff Investigator was established as an Inventory Control Officer and will perform annual physical inventories.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The County control tags affixed to two assets tested were not listed on the Office's Inventory Schedule and the serial number / VIN on the Office's Inventory Schedule for one asset did not match what was on the asset. Therefore, we were unable to verify the accuracy of the Office's inventory.

When the Office does not properly maintain its Inventory Schedule, there is an increased risk of assets being misappropriated.

Office's Response:

The Office stated in its response that an inventory spreadsheet will be developed, and a Deputy Sheriff Investigator was established as an Inventory Control Officer and will perform annual physical inventories. In addition, it will be more vigilant in attaching the tags to the correct asset and a yearly audit will be performed.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office utilized forfeiture funds to reimburse a Home Depot credit card expense which is not allowable per the Federal Equitable Sharing Guidelines. The Equitable Sharing Wire issued on February 1, 2013 states, "equitable sharing funds may not be used to establish or reimburse petty cash funds" and a wire dated July 20, 2015 "prohibits the use of equitable sharing funds to purchase stored value cards, operate petty cash, maintain a secondary nor sub-account or have access to cash on-hand." In addition, SOP D-08 states that credit cards "should be limited and only be allowed for petty cash accounts and imprest accounts to minimize the risk of misappropriation of funds."

When the Office utilizes forfeiture funds to reimburse credit card expenditures, the Office is noncompliant with federal guidelines.

Office's Response:

The Office stated in its response that it no longer reimburses petty cash with forfeiture funds, and its imprest account is closed.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office did not properly complete or submit pro forma resolutions for forfeited property and forfeiture revenue. Our audit testing revealed the following:

- The Office did not prepare pro forma resolutions for two (2) vehicles that were acquired through the federal equitable sharing programs.

- The Office did not submit a pro forma resolution to appropriate revenue received from the sale of a vehicle originally acquired through federal forfeiture.

- The Office did not submit a request for a pro forma resolution to the CEBO for $32 of NYS forfeiture interest revenue received from the holding account as required by SOP H-01, and did not include this interest on their NYS Forfeiture Revenue Report.

When the Office does not properly complete or submit a pro forma resolution, forfeited property and revenue cannot be appropriated by the County Legislature.

Office's Response:

The Office contends in its response that the preparation of pro forma resolutions for these scenarios has been added to their guidelines.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office did not accrue TRES expenditures to the proper year in IFMS. The County's financial statements are reported on the accrual basis of accounting; therefore, expenditures must be recorded in IFMS in the year in which they were incurred. Our audit revealed that $1,281 of TRES expenditures were incurred in 2016 and paid in 2017; however, the Office did not accrue these expenditures back to 2016 in IFMS.

When the Office does not accrue expenditures to the proper year in IFMS, forfeiture expenditures are not properly stated on the County's financial statements.

Office's Response:

The Office stated in its response that it will pay closer attention to review the end-of-year expenditures to make sure that they are accrued back to the previous year.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office did not record $1,992 of federal forfeiture revenue in IFMS. The revenue pertained to a transfer from the Suffolk County District Attorney's Office and should have been recorded in the Office's Revenue Account (778-3109-4750).

When the Office does not record forfeiture revenue in IFMS, the Office's forfeiture revenues are understated on the County's financial statements.

Office's Response:

The Office stated in its response that it will be more vigilant moving forward.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

The Office did not properly prepare its 2015 and 2016 ESACs. Our audit revealed the following:

- The Office omitted a $3,130 expenditure from its 2016 ESAC. The error was attributed to the expenditure not being included on the Chief Deputy Sheriff's Spreadsheet which is utilized to complete the ESAC. The Office amended the 2016 ESAC as a result of the audit.

- The Office's 2015 ESAC was overstated by $1,501. The error was attributed to the Office not properly accounting for funds that were returned to TRES on February 10, 2015.

- The Office erroneously categorized meals and ferry fees totaling $190 as Category B - Training and Education expenditures on the 2016 ESAC; however, the expenditures should have been included in Category G - Law Enforcement

Travel and Per Diem on the Chief Deputy Sheriff's Spreadsheet for 2016 which is utilized to complete the ESAC. As a result, the Office amended and resubmitted the 2016 ESAC.

Office's Response:

The Office amended the 2016 ESAC as a result of the audit.

Comptroller's Response:

The Comptroller's Office is pleased that the Office has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

RECOMMENDATIONS

- The Office should reconcile Federal and NYS Forfeiture Fund balances and all forfeiture fund activity to IFMS monthly in order to detect any errors and omissions of reported revenues and expenditures in a timely manner.

- The Office should maintain a separate bank account for each source of forfeiture funds (DOJ, TRES and NYS). The Office must also ensure federal forfeiture funds are not commingled with other forfeiture funds, grant funds and/or operating funds.

- As per federal guidelines, the Office must ensure that the ESAC is compiled on the cash basis of accounting.

- The Office should maintain all forfeiture funds in bank accounts in the custody of the Office of the County Comptroller's Division of Finance and Taxation (Finance and Taxation) and process forfeiture fund expenditures through IFMS.

- As per federal guidelines, the Office must comply with all County laws, rules and/or regulations in order to ensure the continual and unimpeded receipt of Equitable Sharing Funds and demonstrate transparency and accountability of forfeiture expenditures.

- The Office should maintain an up-to-date Inventory Schedule that denotes the location of all forfeiture equipment and vehicles. The Schedule should be updated whenever asset forfeiture equipment or vehicles are purchased, acquired, transferred, sold, destroyed or otherwise disposed.

- The Office should ensure that the employee who completes the payment voucher is not the employee receiving the goods.

- The Office should ensure the disposal, sale or transfer of assets is documented on the Inventory Schedule as the transaction occurs. In addition, the Office should perform an annual physical inventory.

- As per federal guidelines, the Office must ensure its petty cash fund is not reimbursed with forfeiture funds to ensure the permissibility of the transaction.

- As per federal guidelines, the Office must comply with the policies and procedures dictated in Sheriff's Office Directive No. 15-010.

- The Office should record all forfeited and purchased vehicles/equipment on their Inventory Schedule. In addition, the decommissioning of vehicles and disposal of equipment should be documented on the Inventory Schedule.

- The Office's Inventory Schedule for equipment costing $5,000 or more should include the correct County Control Tag number and serial number/VIN.

- As per federal guidelines, the Office must ensure credit card expenditures are reimbursed with petty cash or imprest accounts as required by SOP D-08 and that they are not reimbursed with forfeiture funds.

- The Office must request the preparation of a pro forma resolution from the CEBO to appropriate all revenue and should record interest revenue on their Accounting Bureau's Revenue Spreadsheets. In addition, the Office should ensure that pro forma resolutions are completed for forfeited property and forfeiture revenue

- The Office should ensure forfeiture transactions are recorded in IFMS on the accrual basis of accounting.

- The Office should ensure that all federal forfeiture revenue transactions from other law enforcement agencies are recorded in IFMS as revenue.

- As per federal guidelines, the Office must ensure all federal forfeiture transactions are included and properly categorized on the ESAC.

APPENDICES

DRAFT – NOT INTENDED FOR EXTERNAL DISTRIBUTION CONTAINS NONFINAL, INTRA AND/OR INTERAGENCY MATERIALS THAT MAY BE EXEMPT FROM DISCLOSURE UNDER THE NEW YORK STATE FREEDOM OF INFORMATION LAW.

Appendix A

Equitable Sharing Agreement & Certification
Suffolk County Sheriff's Office
Annual Certification Report
For Year Ending 12/31/2015

	Summary of Equitable Sharing Activity	Justice Funds [1]	Treasury Funds [2]
1	Beginning Equitable Sharing Balance (Must match Ending Balance from prior FY)	$744,252.46	$4,647,700.46
2	Equitable Sharing Funds Received	$218,211.85	$159,397.65
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force (Complete Table B)	$1,991.59	$0.00
4	Other Income	$19,500.00	$0.00
5	Interest Income	$289.02	$1,500.40
6	Total Equitable Sharing Funds Received	$984,244.92	$4,808,598.51
7	Equitable Sharing Funds Spent	$84,659.88	$452,932.74
8	Ending Equitable Sharing Funds Balance	$899,585.04	$4,355,665.77

[1] Department of Justice Asset Forfeiture Program participants are FBI, DEA, ATF, USPIS, DCIS, DSS and FDA

[2] Department of the Treasury Asset Forfeiture Program participants are IRS, ICE, CBP and USSS

	Summary of Shared Funds Spent	Justice Funds	Treasury Funds
a	Law enforcement operations and investigations	$0.00	$0.00
b	Training and education	$12,650.00	$60,200.45
c	Law enforcement, public safety and detention facilities	$0.00	$57,005.32
d	Law enforcement equipment	$19,226.88	$250,183.07
e	Joint Law enforcement/public safety operations	$0.00	$0.00
f	Contracting for services	$0.00	$0.00
g	Law enforcement travel per diem	$2,483.00	$78,661.00
h	Law enforcement awards and memorials	$0.00	$488.00
i	Drug, gang and other education or awareness programs	$0.00	$6,396.90
j	Matching grants (Complete Table C)	$0.00	$0.00
k	Transfers to other participating law enforcement agencies (Complete Table D)	$30,300.00	$0.00
l	Support of community-based programs (Complete Table E)	$20,000.00	
m	Non-categorized expenditures (Complete Table F)	$0.00	$0.00
n	Salaries (Complete Table G)	$0.00	$0.00
		$84,659.88	$452,934.74

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Table B: Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds
Suffolk County District Attorney - MA013015A	$1,991.59	

Table C: Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Table D: Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds
East Hampton Police Department - CT0004200	$4,275.00	
Ontario County Office of Sheriff - NY0340000	$26,025.00	

Table E: Support of Community - based Programs

Recipient	Justice Funds	Treasury Funds
Mothers Against Drunk Driving	$10,000.00	
Mothers Against Drunk Driving	$10,000.00	

Table F: Non-categorized expenditures in (a) - (n) Above

Description	Justice Funds	Treasury Funds

Table G: Salaries

Salary Type	Justice Funds	Treasury Funds

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Appendix B

Equitable Sharing Agreement & Certification
Suffolk County Sheriff's Office
Amended Annual Certification Report
For Year Ending 12/31/2016

	Summary of Equitable Sharing Activity	Justice Funds [1]	Treasury Funds [2]
1	Beginning Equitable Sharing Balance (Must match Ending Balance from prior FY)	$899,585.04	$4,355,665.77
2	Equitable Sharing Funds Received	$47,435.43	$43,808.41
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force (Complete Table B)	$0.00	$0.00
4	Other Income	$0.00	$0.00
5	Interest Income	$264.90	$1,284.67
6	Total Equitable Sharing Funds Received	$947,285.37	$4,400,758.85
7	Equitable Sharing Funds Spent	$127,819.71	$334,314.35
8	Ending Equitable Sharing Funds Balance	$819,465.66	$4,066,444.50

[1] Department of Justice Asset Forfeiture Program participants are FBI, DEA, ATF, USPIS, DCIS, DSS and FDA

[2] Department of the Treasury Asset Forfeiture Program participants are IRS, ICE, CBP and USSS

	Summary of Shared Funds Spent	Justice Funds	Treasury Funds
a	Law enforcement operations and investigations	$0.00	$0.00
b	Training and education	$1,500.00	$55,020.98
c	Law enforcement, public safety and detention facilities	$0.00	$29,192.65
d	Law enforcement equipment	$54,733.36	$168,116.28
e	Joint Law enforcement/public safety operations	$0.00	$0.00
f	Contracting for services	$0.00	$0.00
g	Law enforcement travel per diem	$0.00	$54,960.78
h	Law enforcement awards and memorials	$0.00	$0.00
i	Drug, gang and other education or awareness programs	$0.00	$2,887.50
j	Matching grants (Complete Table C)	$0.00	$0.00
k	Transfers to other participating law enforcement agencies (Complete Table D)	$51,586.35	$24,136.16
l	Support of community-based programs (Complete Table E)	$20,000.00	
m	Non-categorized expenditures (Complete Table F)	$0.00	$0.00
n	Salaries (Complete Table G)	$0.00	$0.00
		$127,819.71	$334,314.35

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Table B: Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Table C: Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Table D: Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds
Quogue Village Police Department - NY0513900	$14,378.00	
Riverhead Town Police Department - NY0515500	$18,332.80	
Shelter Island Town Police Department - NY0515600	$6,371.15	$24,136.16
Southampton Town Police Department - NY0515800	$12,504.40	

Table E: Support of Community - based Programs

Recipient	Justice Funds	Treasury Funds
Mothers Against Drunk Driving	$10,000.00	
North Shore Youth Council	$10,000.00	

Table F: Non-categorized expenditures in (a) - (n) Above

Description	Justice Funds	Treasury Funds

Table G: Salaries

Salary Type	Justice Funds	Treasury Funds

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Appendix C

GLOSSARY:

Term	Definition
"AFMLS"	Asset Forfeiture and Money Laundering Section
"CEBO"	County Executive's Budget Office
"CPLR 1349"	New York Consolidated Laws CVP - Civil Practice Law & Rules Article 13-A - (1310 - 1352) PROCEEDS OF A CRIME – FORFEITURE 1349 - Disposal of property
"DIS"	Suffolk County District Attorney's Office
"DOJ"	US Department of Justice
"ESAC"	Equitable Sharing Agreement and Certification
"Finance and Taxation"	Office of the Suffolk County Comptroller's Division of Finance and Taxation
"IFMS"	Integrated Financial Management System
"JVA"	Journal Voucher Adjustment
"NYS"	New York State
"Office"	Suffolk County Sheriff's Office
"Purchasing Department"	Suffolk County Department of Public Works Purchasing Office
"Shared Funds" or "Equitable Sharing Funds"	Federal Forfeiture Funds
"SOP"	Suffolk County Standard Operating Procedures
"TRES"	US Department of the Treasury

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