

**CAMDEN COUNTY BOARD OF COMMISSIONERS
AGENDA MEMORANDUM**

SUBJECT: United States Department of Justice – Single Audit Report for Camden County, Georgia.

DEPARTMENT: County Attorney

AUTHORIZED BY: Steve Howard **CONTACT:** County Attorney Brent Green – 729-6136

MOTIONS/RECOMMENDATIONS:

BACKGROUND:

A letter was received addressed to the Camden County sheriff and copied to the Board of county Commissioners from the U.S. Department of Justice that included six (6) recommendations regarding the Camden County Sheriff's Office use of equitable sharing funds that require corrective action. Staff is seeking direction on how to proceed regarding this item.

STAFF RECOMMENDATION:

Seeking direction from the Board.

ATTACHMENTS:

1. Copy of Letter received from U.S. Department of Justice.



U.S. Department of Justice

Criminal Division

Washington, D.C. 20530

JUL 06 2009

Tommy Gregory, Sheriff
Camden County Sheriff's Office
P.O. Box 699
Woodbine, GA 31569

Re: Single Audit Report for Camden County, Georgia
Audit Report Number TJ-80-09-032

Dear Sheriff Gregory:

The Asset Forfeiture and Money Laundering Section (AFMLS) is responsible for ensuring compliance with the provisions of the *Guide to Equitable Sharing* (April 2009) (*Guide*) with respect to Department of Justice equitable sharing funds received by state and local law enforcement agencies. AFMLS has received a copy of the above-referenced Office of Inspector General (OIG) Audit Report for the Camden County Sheriff's Office for fiscal years 2005 through 2008.

The Audit Report included six recommendations regarding the Camden County Sheriff's Office use of equitable sharing funds that require corrective action, which are outlined below:

- 1. The Camden County Sheriff's Office must submit a new Federal Equitable Sharing Agreement and Certification form signed by both the Sheriff and the Chairman of the Camden County Board of Commissioners;**
- 2. The Camden County Sheriff must personally sign all future Federal Equitable Sharing Agreement and Certification forms;**
- 3. The Camden County Sheriff's Office must coordinate financial reporting with the Camden County auditors;**
- 4. The Camden County Sheriff's Office must establish written procedures for documenting the support for all equitable sharing expenditures;**
- 5. The Camden County Sheriff's Office must have someone perform a supervisory review and approval of the monthly bank account reconciliations; and,**

6. The Camden County Sheriff's Office must remedy \$663,659 in questioned costs related to unsupported and unallowable expenditures.

With respect to recommendation one, please provide AFMLS with a new Federal Equitable Sharing Agreement and Certification form signed by both the Sheriff and the Chairman of the Camden County Board of Commissioners.

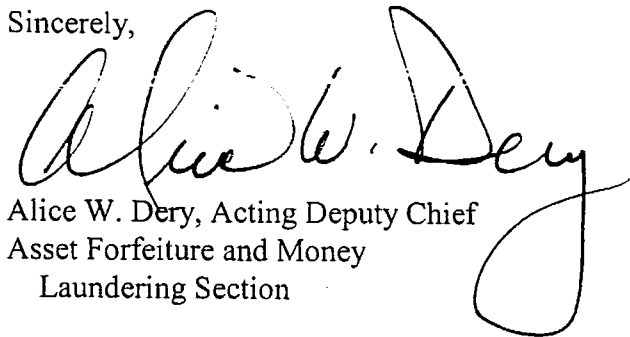
With respect to recommendations two, three, four, and five, please inform AFMLS of the policies and procedures that have been implemented in order to satisfy these recommendations and provide any associated documentation, including written Standard Operating Procedures.

With respect to recommendation six, Department of Justice policy requires that a law enforcement agency's equitable sharing revenue account be reimbursed for expenditures identified in an Audit Report as either unallowable or unsupported. Unallowable expenditures are expenditures for purposes which do not qualify as permissible law enforcement uses under Justice Department equitable sharing guidelines, as set forth in the *Guide*. Unsupported expenditures are expenditures for which an agency does not have appropriate documentation, such as invoices or receipts, or cannot locate or account for property acquired through equitable sharing or with shared funds. Here, the OIG Audit Report identified a total of \$663,659 in questioned costs. If the Sheriff's Office concurs with this recommendation, your agency and Camden County must reimburse your agency's equitable sharing revenue account for the amount in question and provide AFMLS with documentation of such payment. Please note that monies deposited into the Sheriff's Office's equitable sharing revenue account as reimbursement for questioned expenditures will remain available to your agency for law enforcement uses in accordance with Justice Department equitable sharing guidelines. If the Sheriff's Office does not concur with the findings of the Audit Report with respect to any individual expenditure included in the questioned \$663,659, please provide AFMLS with appropriate documentation and information, such as descriptive receipts and invoices, documenting the expenditure and justifying it as permissible under the *Guide*.

Please provide a response to each of the above-referenced recommendations along with the relevant documentation within 45 days of the date of this letter to the Asset Forfeiture and Money Laundering Section, ATTN: Steven H. Schlesinger, Criminal Division, U.S. Department of Justice, 1400 New York Avenue, N.W., Room 10100, Washington, D.C. 20530 or by facsimile to (202) 616-1344.

If you have any questions or need additional information, please contact me or AFMLS Senior Trial Attorney Steven H. Schlesinger at (202) 514-1263.

Sincerely,

A handwritten signature in black ink, appearing to read "Alice W. Dery". The signature is fluid and cursive, with a large loop at the end of the last name.

Alice W. Dery, Acting Deputy Chief
Asset Forfeiture and Money
Laundering Section

cc: Denise Turcotte
Audit Liaison
Criminal Division

Richard P. Theis
Assistant Director
Audit Liaison Group
Justice Management Division

LeToya A. Johnson
Deputy Director, Audit and Review Division
Office of Justice Programs
Office of Audit Assessment, and Management

Amanda LoCicero
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David L. Rainer
Chairman
Board of Commissioners
Camden County, Georgia