

RISK ADVISORY REPORT

INTERNAL REVIEW AND ASSESSMENT OF
FINANCIAL ACTIVITIES RELATED TO DRUG
INTERDICTION OPERATIONS CONDUCTED
BY GRANVILLE COUNTY SHERIFF'S OFFICE

Report prepared for James C. Wrenn, Jr. Esq.

April 2021

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We respectfully submit our advisory report containing the results of the internal review over certain Granville County Sheriff's Office (referred to as "GCSO" or "Sheriff's Office") operations and assessment of related financial activities.

This engagement was performed in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants ("AICPA"). The purpose of our engagement was to assess risk of fraud with regards to the processes undertaken by the GCSO as it relates to property seizures. We have not audited, reviewed, or compiled any financial information related to the County and accordingly, we do not express an opinion or any form of assurance on the County's financial information under such standards. In addition, while our efforts did involve gaining understanding of the sufficiency or insufficiency of internal control processes that had been put in place, no aspect of our engagement should be considered to constitute a comprehensive examination of internal controls in accordance with standards established by the AICPA, the objective of which would be the expression of an opinion on effectiveness of internal control under established standards and selected criteria. Accordingly, we do not express such opinions. Finally, our engagement cannot be relied on to detect or disclose all errors, irregularities, or illegal acts, including but not limited to fraud, embezzlement, or defalcations that may exist.

The results and our procedures were limited to certain GCSO operations and related financial activities discussed in this report. Procedures performed are advisory in nature. County management and the Sheriff's Office have the responsibility of establishing and maintaining effective internal control and evaluating the effectiveness of internal controls. Remediation and monitoring of any changes to the County's or Sheriff's Office system of internal control based on responses to any observations or findings made because of this engagement are solely the responsibility of the Sheriff's Office and County management.

While the findings contained herein are valid with respect to the information available at the time of our procedures, more information may become available or additional procedures may be performed which could alter the results of the assessment and findings presented herein. As such, we reserve the right to update this report if additional procedures are requested or if additional information becomes available.

This report was prepared under the direction of James C. Wrenn, Esq., of Hicks Wrenn, PLLC acting as the Granville County Attorney.



Cherry Bekaert LLP
April 30, 2021

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EXECUTIVE SUMMARY

We were engaged by you as the Granville County Attorney to assist in conducting an internal review of GCSO financial activities related to bank transactions reflected principally in two designated bank accounts supporting the GCSO drug interdiction operations. We performed procedures to gain an understanding of property seizures made through the Sheriff's Office drug interdiction operations and the related financial activities conducted under the management of the former Sheriff Brindell B. Wilkins. These activities were examined against the policies defined in the Federal Guide to Equitable Sharing¹ ("Program Guidelines"). The period of the drug interdiction operations under the former Sheriff appears to have begun sometime in 2010 and continued through December 2018. The GCSO property seizures during this period were, in most incidents, adopted by the Department of Justice or the Department of Homeland Security, resulting in administrative forfeiture of cash seized by GCSO, in those situations in which we were able to confirm that such federal processing was undertaken.

Available records suggest the GCSO drug interdiction operations seized property in the amount of approximately \$5,879,639 from November 2010 through December 2018 stemming from 199 incident property seizures. Further, the complete list of equitable sharing ("ESHARE", "Program") reported by the Department of Justice and the US Department of the Treasury during the period in scope, indicate GCSO received sharing proceeds in the amount of \$2,114,516 stemming from approximately 150 GCSO property seizures.

Process Overview

Cash seizure processes generally include chain of custody from vehicle stop, cash counts at Sheriff's Office, timely deposit to the Seizure Account, and same-day withdrawal and subsequent payment made to the federal agency in the form of a bank cashier's check. Cash seizures stemming from GCSO interdiction incidents were to be deposited into a designated GCSO bank account established with Capital Bank titled "Seizures for US Marshall" and later moved to Union Bank and titled "US Marshal's Account" (collectively the "Seizure Account"). Records of each interdiction incident and related cash seizure were to be recorded in a GCSO Incident Report. Pending the results of the federal agency's administrative proceedings, seizures may result in an equitable share of the forfeited property being returned to GCSO. All federal equitable sharing was transacted by direct deposit into a separate designated GCSO bank account established with Capital Bank titled "Drug Forfeiture Account" and later moved to Union Bank (collectively "Forfeiture Account"). Equitable sharing receipts and expenditures were expected to be processed and accounted pursuant to Program Guidelines.

Risks specific to the complete and accurate accounting of cash seizures include asset misappropriation in the form of cash larceny and cash skimming (as such terms are defined the Association of Certified Fraud Examiners Occupational Fraud and Abuse Classification System), improper expenditures, commingling of Program funds, failure to sufficiently account for Program receipts and expenditures, and Program non-compliance.

GCSO cash seizure processes and related risks considered in our review are summarized below:

- **Vehicle Stop:** Drug interdiction incident involving vehicle stop, search and cash seizure. Related risks are cash larceny and cash skimming.
- **Cash Handling:** Movement of seized cash to GCSO, inventory of seized property (cash count), chain of custody including cash held in GCSO Evidence Room or safe. Related risks are cash larceny and cash skimming.
- **Deposit & Payment:** Deposit of seized cash into Seizure Account, withdrawal of funds in the form of a cashier's check made payable to federal agency, mailing cashier's check to federal agency. Related risks are cash larceny, cash skimming, and check tampering.
- **Incident Report:** Interdiction activity recorded in Incident Report, case number generated. Related risks are cash larceny, cash skimming and improper accounting for Program receipts.
- **DAG:** Completed Federal administrative form DOJ DAG-71 or US Treasury TDF (collectively "DAG") as the vehicle by which the GCSO claims entitlement to the receipt of an equitable share of seized asset. Risks related to Program non-compliance.
- **ESHARE Notification & Deposit:** A federal record of the cashier's check received and notification of the administrative proceeding disposition noting the amount of equitable share due back to the GCSO, bank deposit

¹ *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (July 2018) (Guide)*; Issued by the U.S. Department of Justice and the U.S. Department of the Treasury

in the “Forfeiture Account” corresponding to the amount in the ESHARE notification. Related risks are commingling of Program funds, failure to sufficiently account for Program receipts and expenditures, and Program non-compliance.

- Bookkeeping & Internal Control: Procedures and systems used to track and account equitable sharing fund receipts and expenditures, compliance requirements, and reporting. Related risks are improper expenditures, commingling of Program funds, failure to sufficiently account for Program receipts and expenditures, and Program non-compliance.

Results of our Internal Review

You requested Cherry Bekaert to evaluate GCSO property seizure processes and records to gain an understanding of cash seizures made through the Sheriff’s Office drug interdiction operations and assess potential risks of the related cash seizure activities conducted under the management of the former Sheriff Brindell B. Wilkins. The purpose of our internal review was to specifically assess the risk of fraud in the form of asset misappropriation and the sufficiency of GCSO internal controls designed to mitigate fraud risk and ensure compliance with federal equitable sharing guidelines.

Based on our procedures performed, GCSO property seizure controls appear to operate at an **Informal** level of maturity (refer to Appendix A for Control Maturity Model definitions). GCSO did not implement standard internal controls consistent with federal equitable sharing guidelines nor did GCSO follow written policies for property seizures, accounting, bookkeeping, inventory control, and procurement as such are intended to govern drug interdiction property seizure activities. As a result of the informal controls, **risk of asset misappropriation and Program non-compliance was elevated for the period of property seizures evaluated** from 2010 through 2018.

To corroborate fraud risks noted in our review, we inspected records related to the 199 GCSO seizures believed to occur in the period evaluated based on records available.

- We were able to successfully vouch to bank records or otherwise verify that GCSO received equitable sharing from 147 property seizures totaling \$5,331,546 recognized and reported by the Department of Justice and U.S. Treasury and supported by GCSO seizure reporting details. No issues noted.
- 12 incidents totaling \$118,065 of seizure funds related to non-drug interdiction seizures (4) or property seizure chain of custody was performed by other North Carolina Law Enforcement Agencies who took possession of the property seized (8). No issues noted and no further procedures performed.
- 4 records of equitable share distributions to GCSO were not supported by available GCSO incident reporting or DAG records. Issue indicative of ineffective bookkeeping and internal control.
- 26 incidents totaling \$380,895 supported by either an incident report or DAG did not have corresponding records of equitable share distribution payments to GCSO. Seizure Account bank deposits were verified for 22 of the 26 incidents; 4 bank statements were not available for inspection. Issues noted increased risk of theft.
- 10 incidents totaling at least \$49,133 supported by GCSO incident reporting details could not be validated as deposited into the GCSO Seizure Account. The total seizure amount at risk may be higher because two of the ten incidents cited “thousands” or “large amounts of US currency” rather than specifying actual amounts seized. Issues noted increased risk of theft. See Finding D in Detailed Findings section for details.

Based on our procedures and examination conducted to date of available GCSO records, **we consistently noted material gaps in key documentary evidence** which would be expected to exist for each cash seizure associated with the GCSO drug interdiction operations. Expected documentary evidence are: Incident Report, Seizure Deposit, DAG, ESHARE Notification, and Forfeiture Deposit. The conditions discussed above increase County exposure to loss and potential malfeasance in the form of asset misappropriation. The noted gaps in the expected documentation are indicative of a lack of internal controls and management oversight of the asset forfeiture program; the gaps increase the County’s exposure to the risk of loss and potential for sanctions for program non-compliance.

GCSO failure to properly control and account for asset seizures resulted in increased risk of fraud in the form of asset misappropriation, theft, and skimming. Based on our procedures performed, we believe that reasonable internal controls were not defined or practiced over GCSO asset seizure and equitable sharing processes including seized asset chain of custody, asset validation/inventory, security, record keeping, and monitoring. Key controls noted as missing and deficient include:

- Chain of custody integrity over seized assets from vehicle stop to evidence logging at GCSO facilities

GCSO Risk Advisory Report Property Seizure Risks & Controls

- Seized asset inventory (money counts) with independent oversight and segregation of duties
- Incident Report approval and oversight to ensure accuracy of record keeping as aligned to asset inventory records
- Reconciliation of Seizure Account records to Incident Report records and seized asset inventory records (money counts)
- Reconciliation of DAG/TDF submissions to Incident Report records and Seizure Account records
- Monitoring of ESHARE notifications against DAG/TDF submission; and reconciliation of ESHARE deposits to EHSARE notifications

Likewise, during our procedures both the US Department of Justice and US Department of Treasury conducted Program compliance reviews noting similar internal control issues.

- The Money Laundering and Asset Recovery Section (“MLARS”) of the US Department of Justice conducted a compliance review of the GCSO between February 2020 and October 2020 to ensure adherence with Program Compliance. The MLARS review covered operating practices, transactions, and balances pertaining to GCSO equitable sharing accounts and ledgers for fiscal years 2018 and 2019. Similar to our feedback, the MLARS compliance review noted significant compliance issues stemming from lack of internal controls. Issues noted include commingling of funds, improper jurisdiction oversight, insufficient accounting practices, questionable program expenditures, insufficient asset tracking, and Program reporting non-compliance. Refer to MLARS report titled “Granville County Sheriff’s Office Equitable Sharing Compliance Review NCIC: NC0390000” for details.
- The US Department of Treasury Executive Office for Asset Forfeiture conducted an equitable sharing compliance review in June 2020. The review covered the fiscal years 2015 through 2019. Issues noted include failure to properly account for receipts and expenditure, reporting errors, inadequate segregation of duties, failure to properly account for Program interest, inability to track source of funds used to purchase assets, unspent funds held for prolonged period without justification, and potential non-conforming use of funds.

The remainder of our report contains our procedures, scope limitations, more detailed background information of what we understand as the expected processes supporting the GCSO drug interdiction operations, related financial activities, and our detailed findings.

PROCEDURES PERFORMED

Cherry Bekaert worked under the direction of the Granville County Attorney and collaborated as directed with other independent consultants (Michael O’Leary, a former Assistant United States Attorney and Drug Enforcement Administration regional counsel, and Charles Stuber, a former Federal Bureau of Investigation Special Agent. We created a database using available records to reconcile essential pieces of documentary evidence, including the GCSO incident report record, bank transactions, federal forms, and ESHARE correspondence discussed in this report.

We conducted numerous interviews and evaluated related process information. Selected key personnel interviewed included:

- US Treasury Representative Melissa Nasrah and two other US Treasury representatives on 04/24/2020
- US Marshal for the Eastern District of NC, Michael East on 04/14/2020 and 05/27/2020
- Charles Noblin, Jr., Sheriff on 02/11/2021
- Sherwood Boyd, Chief Deputy on 02/11/2021

We also reviewed the following documentation:

- GCSO policy documentation on *Disposition of Property by Law Enforcement*, dated May 2019.
- *Guide to Equitable Sharing* issued by the U.S. Department of Justice and the U.S. Department of the Treasury.
- GCSO Equitable Sharing Agreement and Certification, Annual Certification Report Agency Fiscal years ending June 30, 2010 – 2019, prepared by Cora Chavis and Sherwood Boyd of GCSO and signed off as being approved by the County Manager.
- Report on the Granville County Sheriff’s Office Equitable Sharing Compliance Review, performed by Executive Office for Asset Forfeiture, under the authority of the Secretary for Terrorism and Financial Intelligence, U.S. Department of the Treasury (June 8, 2020). Also see Attachment B.
- Report on the Granville County Sheriff’s Office Equitable Sharing Compliance Review, performed by the Money Laundering and Asset Recovery Section of the U.S. Department of Justice Criminal Division (October 2, 2020). Also see Attachment C.

We examined GCSO bank transactions against GCSO Incident Report evidence, corresponding Federal DAG/ TDF documentation, and corresponding equitable sharing records of property seizures and distributions.

- Capital Bank “Seizure Account for US Marshall” ending 4206 opened 09/01/2011, closed January 2019
- Union Bank “US Marshals Account” ending 1031 opened 01/24/2019, through 10/31/2019
- Capital Bank “Drug Forfeiture Account” ending 5725 opened 07/10/2009, closed January 2019
- Union Bank “Drug Forfeiture Account” ending 1015 opened 01/18/2019 through 10/31/2019

In the course of our work, we also analyzed GCSO bank transactions for the captioned Execution, Evidence, Special, and Junior Deputy Accounts, and evaluated expenditures for reasonableness.

- Capital Bank “Execution Account” ending 5717 opened 11/13/2008, closed January 2019
- Union Bank “Execution Account” ending 1023 opened 01/18/2019 through 10/31/2019
- Capital Bank “Special Account” ending 5709 opened 07/10/2009, closed January 2019
- Union Bank “Special Account” ending 1007 opened 01/18/2019 through 10/31/2019
- BB&T “Evidence Account” ending 7935 from 03/25/2012 through 10/31/2019
- Union Bank “Junior Deputy Account” ending 1056 opened 02/01/2019 through 10/31/2019

Note that we could not perform certain procedures due to these missing records:

- Bank statements for the account ending 4206 for November 2010 to August 2011.
- Bank statements for the account ending 7935 for November 2010 to July 2012.
- A number of DAG and/or TDF forms related to GCSO Incident Reports.
- A number of GCSO Incident Reports related to unreconciled Federal ESHAREs.
- A number of GCSO evidence room control forms related to seized monies and corresponding bank cashier's checks.
- Correspondence between DOJ and Treasury departments with acknowledgements of the receipt of seized property, DAG/TDF forms and / or notice of ESHARE or the return of suspects' property.

For various reasons, including most notably concern over any potential interference with the ongoing criminal matter being managed by the Wake County District Attorney, forensic accounting personnel did not conduct interviews of some individuals who are believed to potentially have knowledge regarding matters related to our inquiry, with respect to the matters discussed herein. Details of our procedures and related findings are discussed in the remaining sections of this report.

PROGRAM BACKGROUND

Available records indicate GCSO drug interdiction operations seized property in the amount of approximately \$5,879,639 from November 2010 through December 2018 stemming from 199 incident property seizures. The complete list of equitable sharing reported by the Department of Justice and the US Department of the Treasury during the period in scope, indicate GCSO received sharing proceeds in the amount of \$2,114,516 related to 150 GCSO property seizures adopted by Treasury or DOJ agencies.

In the absence of a federal agency adopting a GCSO Incident and property seizure; the acquisition and disposition of property by local law enforcement via confiscated evidence, recovery of stolen property, and lost or abandoned objects is governed by North Carolina General Statute.² Seizure of property by local law enforcement of controlled substances that is, drugs, the fruits or instrumentalities of a crime, such as money or vehicles seized and forfeited under State Statute are not eligible for equitable sharing as permitted under the Federal Program guidelines.³

GCSO worked primarily through a federal agent liaison of the U.S. Drug Enforcement Administration ("DEA") to adopt GCSO incidents involving the seizure of primarily cash, but also vehicles, drugs, and other property involved in suspected illicit drug trafficking. Pending the results of the federal administrative proceedings, GCSO may receive equitable sharing through DOJ or Treasury depending on which federal agency adopted the GCSO incident and property seizures. Of the 199 total incidents evaluated in the audit period, 18 incidents and seizures involved US Treasury agencies⁴. 129 GCSO incidents and related property seizures involved the DOJ, primarily DEA⁵. DOJ requires completion of a Federal form known as a DAG-71 ("DAG") as a part of GCSO incident adoption process, while Treasury requires completion of a Treasury Department Form ("TDF") incident adoption form. Note that no federal agency records were available for the balance of the 52 incidents inspected.

GCSO used two primary bank accounts for managing seized funds, one account titled "Seizures for US Marshall" ("Seizure Account") to deposit cash seized and make a frequently same-day withdrawal in the form of a bank cashier's check payable to the federal agency that adopted the incident and property seizures. Another bank account titled "Drug Forfeiture Account" ("Forfeiture Account") was used to receive any equitable share in the forfeited property under the Program. Based on discussions with DOJ and Treasury representatives, any equitable sharing was remitted to GCSO as a direct deposit via electronic funds transfer ("EFT") to the Forfeiture Account.

² North Carolina Sheriff's Association *Disposition of Property by Law Enforcement* Requirements and records of property acquisition by local law enforcement are to follow N.C.G.S. 15-11 which also requires the Sheriff's Office to maintain a "book of register" for recording all articles of personal property.

³ *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (July 2018) (Guide)* Issued by the U.S. Department of Justice and the U.S. Department of the Treasury.

⁴ US Treasury agencies include the U.S. Secret Services, the Internal Revenue Service, Customs and Boarder Protection and US Immigration and Customs Enforcement.

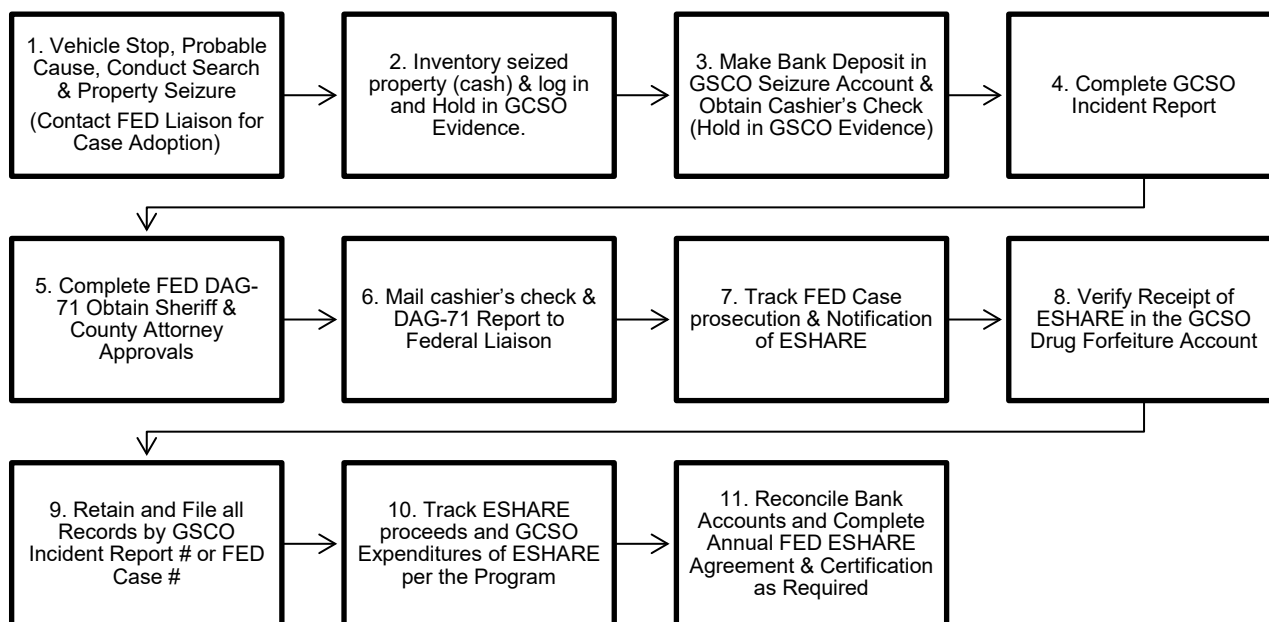
⁵ DOJ agencies include the DEA and FBI

GCSO Risk Advisory Report
 Property Seizure Risks & Controls

We noted five (5) key categories of documentary evidence which we would expect to be present for each property seizure associated with the GCSO drug interdiction operations. Those key pieces of evidence are noted in sequential order of occurrence as briefly outlined below:

- INCIDENT REPORT – A completed GCSO Incident Report detailing the incident and any property seized
- SEIZURE DEPOSIT – The bank record of cash seized and deposited in the “Seizure Account” and copy of cashier’s check payable to the federal agency pursuing administrative forfeiture proceedings
- DAG – A completed federal administrative form; DOJ DAG-71 or US Treasury TDF (for ease simplicity collectively referred to in this report as a “DAG”)
- ESHARE NOTIFICATION – A federal notification (either an email notice or report) of the completion of administrative proceedings adjudicating a property forfeiture, and announcing the amount of equitable share due to GCSO
- FORFEITURE DEPOSIT – A bank deposit record in the “Forfeiture Account” corresponding to the amount in the equitable sharing reported in the ESHARE NOTIFICATION

The diagram and process map depicting the procedural steps outlined below are intended to describe in slightly more detail how the process should have worked for GCSO drug interdiction operations, related financial activities, and key documentary evidence of property seizures through Federal Administrative or Civil proceedings under the Program.



Additional narrative descriptions of certain processes and internal controls in the asset seizure process are provided below for additional context. Control gaps are noted where applicable.

- **Vehicle Stop:** GCSO deputies conducted drug interdiction operations e.g., traffic stop or drug raid on a residence or business. For example, a GCSO Deputy conducted a roadside interdiction on Interstate 85, and a subsequent interaction with the driver and/or passengers results in a vehicle search that discovers a substantial quantity of cash that is believed to constitute the proceeds and/or evidence of trafficking in illicit drugs. The Deputy then seized the assets/monies at the scene, along with evidence of the alleged criminal activity, e.g., drugs, weapon(s), vehicle, cellphones, and cash. The GCSO Deputy contacted the federal agency liaison (often at the point of the roadside stop) to discuss possible incident adoption for administrative forfeiture proceedings.
- **Asset Chain of Custody:** GCSO Deputies should have completed a chain of custody evidence form and secured the evidence until it could be safely deposited in the designated Seizure Account. It is unclear what physical safeguards were present or whether the completeness of evidence room records was maintained until cash was deposited in designated GCSO bank account. Our interviews and procedures performed indicate that seized

cash appeared to be handled without reasonable chain of custody control processes in place. No policies concerning seized asset chain of custody, inventory of assets (counting of seized monies) or securing of seized assets were noted to be defined or in place or followed in practice.

- **Seizure Deposit** – Following asset seizure, GCSO deputies or other representatives transported cash to the bank where the monies are counted by a bank teller. GCSO or a bank teller completes a bank deposit form and records the deposit into the GCSO designated Seizure Account ending 4206 (Capital Bank) or ending 1031 (Union Bank⁶). Immediately (same day) the bank teller and GCSO personnel complete a bank withdrawal form and obtain a bank cashier's check payable to the federal agency or custodian e.g., the U.S. Marshal's Service. GCSO representatives then return to the Sheriff's office and secure the bank cashier's check in the GCSO evidence room until the check is sent to the federal agency or the Marshal's Service. In the incidents adopted by the DEA, the cashier's check is mailed to the DEA's office in Raleigh, NC.
- **Incident Report** – Following the asset seizure and deposit, the GCSO Deputy completed a GCSO Incident Report describing the incident and lists property seized i.e., cash. Incident reports define a case number to the incident. The Incident Report was intended to be the authoritative record of the incident including case details, seized property details, and reporting officer(s). All asset seizures were expected to be supported by accurate Incident Report records. Bank records and DAG records should be supported by complete and accurate Incident Report records; however, no such reconciliations or similar internal controls were noted.
- **DAG/TDF** - A completed federal administrative form, either DOJ DAG-71 or US Treasury TDF is completed to initiate the equitable sharing process related to each qualifying seizure. The GCSO administrative assistant or deputy is responsible for bringing the DAG or TDF to the Sheriff who signs the form. The GCSO administrative assistant or deputy then delivers the DAG or TDF to the Granville County Attorney for signature for verification that the Granville County Sheriff was the chief law enforcement official of the jurisdiction. We would expect that GCSO would notify the federal liaison that the DAG or TDF has been completed and appropriately authorized and then coordinate with the federal liaison to forward (mail) the DAG or TDF and the corresponding cashier's check in the amount seized as supported by retention of related documentation, however, no internal controls designed to track incident, asset seizures, and DAG/TDF submissions was maintained by GCSO.
- **ESHARE Notification** – Notification represents a record of federal notification of the administrative or civil proceeding's disposition of any property forfeiture and amount of equitable sharing due GCSO. We would expect GCSO to track and retain all correspondence from federal administrative or civil/judicial proceedings through final disposition and ESHARE notification with regard to the equitable share due to the GCSO, however, no such internal controls or oversight practices designed to reconcile equitable sharing notification to supporting incident and DAG/TDF records were noted during our procedures.
- **ESHARE Deposit** - Deposit represents a bank deposit record in the "Forfeiture Account" corresponding to the amount in the ESHARE notification. We would expect GCSO to verify the accurately, timely and complete occurrence of ESHARE deposit amounts against the ESHARE notification in the designated bank account i.e., reconciliation of Drug Forfeiture Account ending 5725 (Capital Bank) or ending 1015 (Union Bank) against ESHARE notifications, however, no such internal controls or oversight practices designed to reconcile equitable sharing deposits to supporting incident and DAG/TDF notification records were noted during our procedures.
- **Document Retention, Tracking & Certification:** We would expect the GCSO Administrative Assistant or designee to retain and file all related records of the GCSO incident pending results of federal administrative proceedings including the Incident Report, asset seizure and chain of custody evidence forms, bank deposit/withdrawal tickets, bank statements, DAG or TDF, all email correspondence with federal agency on the disposition of seized property through federal administrative proceedings. Likewise, we would expect the GCSO Administrative Assistant and Chief Deputy to track all Forfeiture Account deposits and expenditures as required under the equitable sharing program guidelines. This information should be utilized by the GCSO Chief Deputy and GCSO Administrative Assistant to prepare the annual Equitable Sharing Agreement and Certification (OMB 1123-0011) and obtain Sheriff and County Manager approvals required to file the certification report. During our

⁶ GCSO changed its bank and corresponding accounts discussed herein from Capital Bank to Union Bank in early 2019.

review, we did not find evidence of policies or internal controls designed to document, process and monitor asset seizure processes in a manner that meets our expectations or program guidelines.

DETAILED FINDINGS

The following findings describe the results of our assessment. Results reflect Cherry Bekaert’s perspective on the state of the processes evaluated in the period reviewed and the sufficiency of internal controls used by GCSO during the period reviewed as intended to mitigate risk and support GCSO compliance with Program Guidelines.

Ref.	Category	Findings
A	Governance	<p>GCSO did not implement standard internal control practices consistent with guidance stipulated by the <i>Guide to Equitable Sharing for State, Local and Tribal Law Enforcement Agencies</i>. Specifically, GCSO did not maintain and follow written policies for asset seizure, accounting, bookkeeping, inventory controls and procurement that comply with the applicable provisions of the OMB Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards nor did GCSO distribute of such relevant policies or training materials to appropriate personnel involved in asset seizure and/or equitable sharing processes.</p> <p>Policies and procedures form the foundation on which behaviors and control practices are based to affect and achieve the Department’s objectives. GCSO failure to clearly define expected behaviors specific to internal control significantly increased Department exposure to compliance risk, financial reporting risk, operational risk, and fraud risk.</p>
B	System of Internal Control	<p>Internal controls were not defined or practiced over core GCSO asset seizure and equitable sharing processes including seized asset chain of custody, asset validation/inventory, security, record keeping, and monitoring. Failure to properly control and account for asset seizures limited the Department’s ability to completely and accurately track seized assets and equitable sharing funds, thereby increasing risk of fraud in the form of asset misappropriation, theft, and skimming. Basic controls not performed include:</p> <ul style="list-style-type: none"> ▪ Chain of custody integrity over seized assets from vehicle stop to evidence logging at GCSO facilities ▪ Seized asset inventory (money counts) with independent oversight and segregation of duties ▪ Incident Report approval and oversight to ensure accuracy of record keeping as aligned to asset inventory records ▪ Reconciliation of Seizure Account records to Incident Report records and seized asset inventory records (money counts) ▪ Reconciliation of DAG/TDF submissions to Incident Report records and Seizure Account records ▪ Monitoring of ESHARE notifications against DAG/TDF submission; and reconciliation of ESHARE deposits to EHSARE notifications <p>Treasury and DOJ compliance reports issued in 2020 detail additional internal control matters specific to bookkeeping, expenditures, and asset tracking for inventory purchased with Program funds. See related Finding H.</p>
C	Improper Internal Controls Certification	<p>GCSO Sheriff and Jurisdiction Finance Contact complete an annual equitable sharing agreement and certification (“Annual Agreement” or “ESAC”) whereby both the County Manager and Sheriff attest, under the penalty of perjury, to GCSO compliance with requirements of the Program Guide and terms of the Annual Agreement. See Appendix B for example ESCA. Item 5 of the ESAC stipulates that the County manage seized funds using standard accounting requirements</p>

Ref.	Category	Findings																																	
		<p>and internal control practices in accordance with requirements set forth in the Program Guide. Results of our review indicate that internal controls were not defined or practiced over important GCSO asset seizure and equitable sharing processes. By signing the ESAC annually, the Sheriff and County Manager certified the accuracy of the information submitted in the ESAC and certified compliance with the Program Guide and applicable regulations. Based on our procedures performed, adequate internal controls and oversight do not appear to support ESAC certifications performed.</p>																																	
D	Possible Seized Funds Not Deposited	<p>To obtain comfort that seized assets supported by an Incident Report or unclaimed property receipt (UCPR) were properly secured into the GCSO Seizure account, we analyzed 199 seizure incidents conducted during the audit period and attempted to match each seizure noted in Incident Report records to corresponding bank deposit records. Based on the procedures performed, we noted at least \$49,133 across 10 incidents where we did not see the seized monies described in Incident Reports deposited into the GCSO Seizure account. The total seizure amount at risk may be higher because two of the ten incidents cited unknown amounts of currency rather than specifying actual amounts seized. Issues noted increased risk of theft.</p> <p>Noted incidents occurred in 2011, 2012 and 2013. Details of the noted incidents are provided below.</p> <table border="1" data-bbox="527 934 1063 1291"> <thead> <tr> <th>Incident Date</th> <th>Incident #</th> <th>Seized Amt.</th> </tr> </thead> <tbody> <tr> <td>10-Nov-2011</td> <td>1119005</td> <td>\$1,340.00</td> </tr> <tr> <td>22-Dec-2011</td> <td>1119013</td> <td>\$520.00</td> </tr> <tr> <td>4-Jan-2012</td> <td>1219001</td> <td>\$5,217.00</td> </tr> <tr> <td>22-Feb-2012</td> <td>1246014</td> <td>\$183.00</td> </tr> <tr> <td>23-May-2012</td> <td>1246029</td> <td>"Thousands"</td> </tr> <tr> <td>8-Oct-2012</td> <td>1246050</td> <td>Unknown</td> </tr> <tr> <td>31-Jan-2013</td> <td>1344005</td> <td>\$8,570.00</td> </tr> <tr> <td>12-Oct-2013</td> <td>1344033</td> <td>\$4,000.00</td> </tr> <tr> <td>29-Apr-2013</td> <td>UCPR</td> <td>\$3,020.00</td> </tr> <tr> <td>27-Sep-2013</td> <td>UCPR</td> <td>\$26,283.00</td> </tr> </tbody> </table> <p>GCSO failure to reconcile Incident Reports to Seizure Account deposits increased the risk of fraud in the form of asset misappropriation, theft, and skimming.</p>	Incident Date	Incident #	Seized Amt.	10-Nov-2011	1119005	\$1,340.00	22-Dec-2011	1119013	\$520.00	4-Jan-2012	1219001	\$5,217.00	22-Feb-2012	1246014	\$183.00	23-May-2012	1246029	"Thousands"	8-Oct-2012	1246050	Unknown	31-Jan-2013	1344005	\$8,570.00	12-Oct-2013	1344033	\$4,000.00	29-Apr-2013	UCPR	\$3,020.00	27-Sep-2013	UCPR	\$26,283.00
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E	Completeness of Equitable Share Distributions	<p>To obtain comfort that qualifying seized assets supported by an Incident Report appropriately received equitable sharing funds from federal agencies, we reconciled GCSO incident reports to the complete list of equitable sharing reported by the Department of Justice and the US Department of the Treasury during the period in scope. Based on the procedures performed we identified:</p> <ul style="list-style-type: none"> ▪ 26 incident reports where seized monies totaling \$380,895 did not have a corresponding ESHARE distribution. Seizure Account deposit was validated for 22 incidents of these incidents totaling \$337,142. (Missing bank statements due to passed retention periods prevent deposit validation of the remaining four incidents.) ▪ Four (4) equitable share distributions totaling \$18,095 where we could not identify a corresponding GCSO Incident Report. <p>GCSO failure to sufficiently track Incident Reports, Seizure Deposit, and ESHARE Distribution increases the risk of missed or untimely distributions and the risk of fraud.</p>																																	

Ref.	Category	Findings
F	Seized Asset Verification & Control	<p>GCSO Incident Reports and corresponding DAG reports often indicate only one Sheriff's Deputy was involved instead of two Deputies when verifying the amounts initially seized. This control failure increases the risk of money theft in the form of "skimming" money from the seizure or, at least, unnecessarily exposes the County/GCSO and related personnel to such allegations.</p> <p>Similarly, during our interview of a former GCSO administrative employee involved in the processing of seizures pursuant to the Program, we were advised that in the case of at least one GCSO incident, certain GCSO deputies were directed by former Sheriff Brindell B. Wilkins Jr. to leave cash from a property seizure in the amount on the former Sheriff's desk instead of placing the cash in evidence, which similarly increased the risk of theft/skimming or the potential for such allegations. This anecdote highlights, although is not substantiated by Incident Report records, the informal nature of the GCSO seized asset verification process.</p>
G	Banking Records & Internal Control	<p>Deposit and withdrawal receipts were rarely signed, and it remains unclear in available bank transaction records which GCSO Deputies made the actual deposit and withdrawal transactions, thus obscuring the audit trail and accountability for the safeguarding of seized monies. This condition constitutes a control risk that increases the risk of malfeasance and diversion of seized property.</p> <p>The sole authorized signatory on the designated Seizure Account was former Sheriff Brindell B. Wilkins Jr. We could not find evidence to suggest the former Sheriff ever personally conducted the banking transactions. Further, we could not find evidence that the former Sheriff, or other management working under him, implemented internal controls such as identifying designated GCSO employees as being authorized to conduct chain of custody bank deposits, and performing reconciliation of GCSO internal records to bank records to obtain comfort over accuracy and completeness.</p>
H	Other Compliance Issues	<p>The Report on the Granville County Sheriff's Office Equitable Sharing Compliance Review performed by the Executive Office for Asset Forfeiture; Under Secretary for Terrorism and Financial Intelligence; Department of the Treasury; issued June 8, 2020, assessed GCSO compliance with Program requirements pertaining to the GCSO years ending in 2015, 2016, 2017, 2018 and 2019 and issued the following findings:</p> <ul style="list-style-type: none"> A. Failure to Properly Account for Receipts/Expenditures B. Equitable Sharing Agreement and Certification (ESAC) Issues <ul style="list-style-type: none"> o The fiscal year 2017 and 2019 ESAC forms reported Treasury expenditures totaling \$40,300.18 and \$54,911.19, respectively, all of which were made from the special bank account, which did not contain any Treasury equitable sharing funds. o In Fiscal Year 2013, the GCSO failed to report Treasury equitable sharing funds received totaling \$22,531.45. o In Fiscal Years 2012 and 2013, the GCSO reported the expenditure of Treasury equitable sharing funds totaling \$56,455.50 and \$16,506.43, respectively that cannot be verified. C. Failure to Use Agency Official Financial Management System to Account for Treasury Equitable Sharing Funds D. Inadequate Segregation of Treasury Equitable Sharing Funds

Ref.	Category	Findings
		<p>E. Failure to Properly Account for Interest Income</p> <p>F. Inability to Track Source of Funds Used to Purchase Assets</p> <p>G. Unspent Funds Held for a Prolonged Period Without Justification (\$408,000)</p> <p>H. Potential Non-conforming Use of Equitable Sharing Funds</p> <p>A report on the Granville County Sheriff's Office Equitable Sharing Compliance Review, performed by the Money Laundering and Asset Recovery Section of the U.S. Department of Justice, Criminal Division, and issued October 2, 2020, similarly analyzed GCSO compliance with the ESHARE Program for fiscal 2018 and 2019.</p> <p>The report found significant non-compliance with the Program Guide, and significant internal control deficiencies or material weaknesses in the GCSO administration of the ESHARE Program as briefly outlined below:</p> <p>I. Office of Management and Budget (OMB) Single Audit Non-Reporting. This finding reflects the fact that GCSO did not include the required financial disclosures of the Sheriff's Drug Forfeiture Account in the County's Comprehensive Annual Financial Report as required under the Program.</p> <p>J. Commingling of Program Funds</p> <p>K. No Jurisdiction Oversight</p> <p>L. Account Ledger of Program Funds Not Maintained</p> <p>M. Questionable Program Expenditures (\$135,305.63)</p> <p>N. Asset Tracking System Not Maintained</p> <p>O. Other Internal Control Deficiencies</p>
I	Confidential Informant Payments	<p>We analyzed expenditures for unusual transactions from the GCSO Drug Forfeiture Account and the other GCSO bank accounts (Evidence, Execution and Special Account). We noted what appeared to be an excessive number of payments (81) in the aggregate amount of \$75,500 made to GCSO Deputy Coffey. When compared to similar payments made to other Deputies, we consider these potentially unusual based on their frequency and even dollar amounts. Direct payments for "undercover" reasons were made to certain deputies from the GCSO Special Account for a total of \$86,950</p> <p>We compared the \$75,500 in payments made to Coffey against a manual log maintained by Coffey of payments he recorded as made to confidential informants. We noted the record log indicated payments (97 in total) for a total amount of \$85,770 which is a difference of \$10,270 more than what Coffey was paid by GCSO. Further analysis of the manual log identified possible reimbursements of funds from ATF that may comprise part or all of the noted difference in our review. However, available records are informal, subject to error and override, and not sufficient to obtain comfort over the validity of payment requests received.</p> <p>Confidential Informant ("CI") payment requests are performed informally and verbally. Approvals appear to be based on knowledge of cases worked by the requesting officer; however, no records exist to evidence CI request or approval. Formal CI payment policies are not in place nor are internal controls and record keeping practices defined. CI payments should be documented within a case file, but no oversight is performed to validate the proper use of CI money.</p>

Ref.	Category	Findings
		<p>Based on our interviews and procedures performed, CI money could be directionally corroborated by case load and the nature of cases worked. The figures noted above may be reasonable, however, supporting documentation to evidence that sufficient control and oversight was practiced over CI payments was not retained. Management should review current CI practices for reasonableness and implement controls that increase accountability and transparency of the undercover payments.</p>

APPENDIX A – CONTROL MATURITY MODEL

The control maturity model is a numeric scale used to articulate the capability of observed processes and internal controls. The scale ranges from 1 (Informal) to 5 (Leadership). Maturity ratings alone do not indicate the presence or absence of issues that may impact the effectiveness of an organization’s internal controls and related objectives. All ratings are intended to be used within the context of a specific organization and the organization’s risk appetite.

Scale	Rating	Control Maturity Attributes
5	Leadership	Controls are considered "Best Practice" based on benchmarking and continuous improvement; the controls infrastructure is highly automated and self-updating, thus creating a competitive advantage; extensive use of real-time monitoring and executive dashboards.
4	Managed	KPIs and monitoring techniques are employed to measure success; greater reliance on prevention versus detection controls; strong self-assessment of operating effectiveness by process owners; chain of accountability exists and is well understood.
3	Defined	Controls are well defined and documented, thus there is consistency even in times of change; overall control awareness exists; control gaps are detected and remediated timely; performance monitoring is informal, placing great reliance on the diligence of people and independent audits.
2	Repeatable	Controls are established with some policy structure; formal process documentation defined but lacking; some clarity on roles, responsibilities and authorities, but accountability and oversight is ambiguous; increased discipline and guidelines support repeatability; control design sufficient; high reliance on existing personnel creates exposure to change.
1	Informal	Controls are fragmented, ad hoc or not in place; control processes are generally managed in silos and reactive; control design is generally not sufficient; lack of formal policies and procedures; inadequate training on internal controls; higher potential for errors; higher costs due to operational inefficiencies and fraud risk; high risk of non-compliance; control practices generally not sufficient and not sustainable.

APPENDIX B – EQUITABLE SHARING AGREEMENT AND CERTIFICATION EXAMPLE

OMB Number 1123-0011
 Expires: December 31, 2021



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: NC0390000
Agency Name: Granville County Sheriff's Office
Mailing Address: 143 Williamsboro St
 Oxford, NC 27565

Type: Sheriff's Office

Agency Finance Contact

Name:
Phone: **Email:**

Jurisdiction Finance Contact

Name: Chavis, Cora
Phone: 9196933213 **Email:** CORA.CHAVIS@GRANVILLECOUNTY.ORG

ESAC Preparer

Name: BOYD, SHERWOOD
Phone: 919-693-3213 **Email:** SHERWOOD.BOYD@GRANVILLECOUNTY.ORG

FY End Date: 06/30/2015

Agency FY 2016 Budget: \$4,747,833.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance	\$865,131.04	\$157,393.34
2	Equitable Sharing Funds Received	\$64,079.28	\$151,888.97
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4	Other Income	\$0.00	\$0.00
5	Interest Income	\$2,108.30	\$522.73
6	Total Equitable Sharing Funds Received (total of lines 1-5)	\$931,318.62	\$309,805.04
7	Equitable Sharing Funds Spent (total of lines a - n)	\$149,742.99	\$0.00
8	Ending Equitable Sharing Funds Balance <small>(difference between line 7 and line 6)</small>	\$781,575.63	\$309,805.04

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

²Department 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	\$0.00	\$0.00
c	Law Enforcement, Public Safety, and Detention Facilities	\$0.00	\$0.00
d	Law Enforcement Equipment	\$149,742.99	\$0.00
e	Joint Law Enforcement/Public Safety Equipment and Operations	\$0.00	\$0.00
f	Contracts for Services	\$0.00	\$0.00
g	Law Enforcement Travel and Per Diem	\$0.00	\$0.00
h	Law Enforcement Awards and Memorials	\$0.00	\$0.00
i	Drug, Gang, and Other Education or Awareness Programs	\$0.00	\$0.00
j	Matching Grants	\$0.00	\$0.00
k	Transfers to Other Participating Law Enforcement Agencies	\$0.00	\$0.00
l	Support of Community-Based Programs	\$0.00	\$0.00
m	Non-Categorized Expenditures	\$0.00	\$0.00
n	Salaries	\$0.00	\$0.00
Total		\$149,742.99	\$0.00

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a valid OMB control number. We try to create accurate and easily understood forms that impose the least possible burden on you to complete. The estimated average time to complete this form is 30 minutes. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, please write to the Asset Forfeiture and Money Laundering Section at 1400 New York Avenue, N.W., Washington, DC 20005.

Privacy Act Notice

The Department of Justice is collecting this information for the purpose of reviewing your equitable sharing expenditures. Providing this information is voluntary; however, the information is necessary for your agency to maintain Program compliance. Information collected is covered by Department of Justice System of Records Notice, 71 Fed. Reg. 29170 (May 19, 2006), JMD-022 Department of Justice Consolidated Asset Tracking System (CATS). This information may be disclosed to contractors when necessary to accomplish an agency function, to law enforcement when there is a violation or potential violation of law, or in accordance with other published routine uses. For a complete list of routine uses, see the System of Records Notice as amended by subsequent publications.

Single Audit Information

Independent Auditor

Name:

Company:

Phone:

Email:

Were equitable sharing expenditures included on your jurisdiction's prior fiscal year's Schedule of Expenditures of Federal Awards (SEFA)?

YES NO

Prior year Single Audit Number Assigned by Harvester Database:

Affidavit

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. The undersigned officials certify that the information submitted on the Equitable Sharing Agreement and Certification form (ESAC) is an accurate accounting of funds received and spent by the Agency.

The undersigned certify that the Agency is in compliance with the applicable nondiscrimination requirements of the following laws and their Department of Justice implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 *et seq.*), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 *et seq.*), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations.

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the Agency, and (3) the Agency's governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited funds, property, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submitting this form, the Agency agrees that it will be bound by the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. Submission of the ESAC is a prerequisite to receiving any funds or property through the Equitable Sharing Program.

1. Submission. The ESAC must be signed and electronically submitted within 60 days of the end of the Agency's fiscal year. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.

2. Signatories. The ESAC must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be an official or employee of the Agency and must be from a separate entity.

3. Uses. Shared assets must be used for law enforcement purposes in accordance with the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must obtain written approval from the Department of Justice or Department of the Treasury. Transfers of tangible property are not permitted. Agencies that transfer or receive equitable sharing funds must perform sub-recipient monitoring in accordance with the Code of Federal Regulations.

5. Internal Controls. The Agency agrees to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury, funds from state and local forfeitures, joint law enforcement operations funds, and any other sources must not be commingled with federal equitable sharing funds.

The Agency certifies that equitable sharing funds are maintained by the entity that maintains the Agency's appropriated or general funds and agrees that the funds will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the *Guide*, any subsequent updates, and the Code of Federal Regulations, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of equitably shared funds or assets or supplantation of existing resources with shared funds or assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending equitably shared funds. Failure to comply with any provision of the *Guide*, any subsequent updates, and the Code of Federal Regulations may subject the Agency to sanctions.

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Agency must report its equitable sharing expenditures on the Schedule of Expenditures of Federal Awards (SEFA) under Catalog of Federal Domestic Assistance number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

7. Freedom of Information Act (FOIA). Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury. Agencies must follow local release of information policies.

8. Waste, Fraud, or Abuse. An Agency or governing body is required to immediately notify the Money Laundering and Asset Recovery Section of the Department of Justice and the Executive Office for Asset Forfeiture of the Department of the Treasury of any allegations or theft, fraud, waste, or abuse involving federal equitable sharing funds.

Civil Rights Cases

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above?

Yes No

Agency Head

Name: WILKINS, JR, BRINDELL B.
Title: SHERIFF
Email: BRINDELL.WILKINS@GRANVILLECOUNTY.ORG

Signature: _____ Date: _____

To the best of my knowledge and belief, the information provided on this ESAC is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her agreement to abide by the Guide, any subsequent updates, and the Code of Federal Regulations, including ensuring permissibility of expenditures and following all required procurement policies and procedures.

Governing Body Head

Name: FELTS, MICHAEL S.
Title: COUNTY MANAGER
Email: MICHAEL.FELTS@GRANVILLECOUNTY.ORG

Signature: _____ Date: _____

To the best of my knowledge and belief, the Agency's current fiscal year budget reported on this ESAC is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her agreement to abide by the policies and procedures set forth in the Guide, any subsequent updates, and the Code of Federal Regulations.

I certify that I have obtained approval from and I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.

Submitted Electronically on 09/01/2015

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