



Office of the Sheriff
"In God We Trust"



525 NEW COMMERCE DRIVE
OXFORD, N.C. 27565
919-693-3213
919-603-1315 FAX

February 9, 2021

John M. Farley, Director
Executive Office for Asset Forfeiture
United States Department of the Treasury

Subject: Corrective Actions in response to the U.S. Department of the Treasury compliance review of the Granville County Sheriff's Office Equitable Sharing Program.

Dear Director Farley,

The Granville County Sheriff's Office (GCSO) has thoroughly reviewed the U.S. Treasury report signed June 8, 2020, detailing deficiencies in compliance with the GCSO Equitable Sharing Program (see Atch 1). GCSO, in cooperation with the Granville County Finance Department (GCFD), has addressed the issues related to procedures or controls and has made the necessary corrective actions as outlined in this response.

Issue 1. Failure to Properly Account for Receipts/Expenditures and ESAC Submission

Corrective Action: On January 6, 2020, the Granville County Board of Commissioners approved a plan to place fiscal oversight of GCSO Equitable Sharing Program under GCFD (see Atch 2). As a matter of policy, GCFD will account for all receipts and expenditures by reconciling the monthly bank statements. The Treasury account will be segregated to prevent comingling of funds and will be solely for asset forfeiture activity. Additionally, any future state and local overtime (SLOT) reimbursements will be credited to a separate GCFD account. To address the accounting errors identified in this review, GCFD will report \$136,253.69 as "Other Income" under Treasury Funds, line 4 of the ESAC report (see Atch 3).

Issue 2. Failure to Use Agency Official Financial Management System to Account for Treasury Equitable Sharing Funds

Corrective Action: On March 1, 2020, signature authority and booking keeping responsibilities for the Treasury Equitable Sharing account were transferred from GCSO to GCFD. GCFD will utilize a general

accounting ledger report to track receipts and expenditures from the account (see Atch 4). GCFD will maintain fiscal control of Treasury funds and will manage all procurement actions with outside vendors. Appropriation requests will be processed by the GCSO and approved by the Sheriff or Chief Deputy prior to submission to the Finance Director. The GCSO will follow the guidance of the *Granville County Contract and Purchasing Policy* for all approvals requiring a Formal Bid or Informal Bid process (see Atch 5). The bidding procedures are governed by North Carolina General Statute (G.S.) 143-129 and G.S. 143-131 and the Granville County Board of Commissioners will make approvals when applicable. Additionally, the County Manager will certify the ESAC report on an annual basis and have executive authority over the program.

Issue 3. Inadequate Segregation of Treasury Equitable Sharing Funds

Corrective Action: On January 29, 2021, separate bank accounts were designated for Treasury and DOJ asset forfeiture funds at Union Bank under the control of GCFD. The accounts utilize a unique accounting code and are segregated from all other funding sources within the department's official financial management system. The Treasury account will serve solely for Treasury Equitable Sharing activity and will not be comingled with other funds held by GCFD. The account will track all revenue deposits and expenditures monthly as reflected by the bank statement. GCFD will reconcile all account activity utilizing the internal General Accounting Ledger Report. The account was funded to reflect a starting balance of \$311,572.96 for the beginning of FY20. The current balance for the Treasury account as of February 2, 2021, is \$311,989.84 as the result of accrued interest from July 1, 2020 to present (see Atch 6).

Issue 4. Failure to Properly Account for Interest

Corrective Action: Treasury Equitable Sharing funds have been deposited into a segregated account and interest income will be reflected on the monthly bank statement. GCFD accounting system will track future accrued interest and reflect the yearly total on the ESAC submission. GCFD has calculated the estimated interest due to the Treasury account and this adjustment is reflected in the ESAC FY20 report under Treasury Funds, line 5.

Issue 5. Inability to Track Source of Funds Used to Purchase Assets

Corrective Action: GCSO will utilize the *Thomson Reuters Fixed Asset Tracking System* to maintain a record of tangible property purchased with Treasury equitable sharing funds (see Atch 7). All assets purchased with Treasury funds will be recorded in the asset tracking system and reconciled with the account statements held at Union Bank. The tracking system will identify the source of funding used for the purchase and record the asset serial number. Any future sale of an asset will be tracked in this system and reconciled to ensure proceeds are credited back to the proper account. An inventory policy has been established by GCSO and a monthly accounting of assets purchased with Treasury funds for official use will be maintained by the Chief Deputy. The inventory will include a description of the item, serial number, custodian, date of assignment and location (see Atch 8).

Issue 6. Unspent Funds Held for a Prolonged Period without Justification

Corrective Action: GCSO has outlined a spending plan for utilization of the existing Treasury funds (see Atch 9). The plan has identified equipment needed by the GCSO to support the law enforcement mission. GCSO will utilize outside vendors to acquire equipment and will process purchase orders through GCFD to complete the

acquisition. GCSO will proactively monitor the Treasury account activity and will develop a spending plan to meet the future acquisition of asset sharing revenue.

Issue 7. Potential Non-conforming Use of Equitable Sharing Funds

Corrective Action: As a result of action taken by the Granville County Board of Commissioners in January 2020, fiscal oversight of GCSO Equitable Sharing Program was transferred to GCFD. GCFD will follow the *North Carolina Local Government Budget and Fiscal Control Act* (see Atch 10) when administering the program. The accounting procedures and internal controls will be consistent with Treasury standards as outlined in Section VI of the *Guide to Equitable Sharing for State, local, and Tribal Law Enforcement Agencies (Guide) July 2018*. GCSO will adhere to an internal Standard of Operating Procedures (SOP) addressing the Equitable Sharing Program that will outline procurement, record retention, and reconciliation procedures (see Atch 11).

The GCSO appreciates the time and effort provided by the Department of the Treasury personnel in assisting our staff in resolving the compliance issues identified with our Equitable Sharing Program. Please feel free to contact Chief Deputy Chris Smoot at 919-482-9082 or Special Advisor Rob Bailess at 423-791-4785, with any follow up required. Thank you.

Sincerely,



Sheriff Charles R. Noblin Jr

Attachments:

1. Department of the Treasury Report – GCSO Equitable Sharing Compliance Review
2. Granville County Board of Commissioners action January 6, 2020
3. ESAC submission FY20
4. GCFD General Accounting Ledger Report
5. Granville County Contract and Purchasing Policy
6. Union Bank Account Statement for Treasury Funds
7. Thompson Reuters Fixed Assets Tracking Report
8. GCSO Inventory of Assets Report
9. GCSO Spending Plan
10. Local Government Budget and Fiscal Control Act (NC) Part 3
11. Equitable Sharing Program SOP

ATTACHMENT – 1

Department of the Treasury - GCSO Equitable Sharing Compliance
Review



DEPARTMENT OF THE TREASURY

UNDER SECRETARY FOR TERRORISM AND FINANCIAL INTELLIGENCE

EXECUTIVE OFFICE FOR ASSET FORFEITURE
1341 G ST., N.W., SUITE 900, WASHINGTON, D.C. 20005

TELEPHONE: (202) 622-9600
FAX: (202) 622-9610

Charles Noblin, Jr.
Sheriff
Granville County Sheriff's Office
143 Williamsboro Street
Oxford, NC 27565

Re: Report on the Granville County Sheriff's Office Equitable Sharing Compliance Review

Dear Sheriff Noblin, Jr.:

We have completed a review of the Granville County Sheriff's Office (GCSO) compliance with the requirements of the Department of the Treasury (Treasury) Equitable Sharing Program (Program). This correspondence contains the results of our review.

Review Objectives

The objectives of the review were to assess the GCSO's compliance with Program requirements.

Review Approach

The review covered operating practices, transactions and balances pertaining to the GCSO years ending in 2015, 2016, 2017, 2018 and 2019. The approach involved discussions with staff; reviewing internal controls; verifying equitable sharing receipts, expenditures and purchased assets; reconciling Equitable Sharing Agreement and Certification (ESAC) forms with the agency accounting records; and identifying any compliance issues and necessary corrective actions.

Conclusions

Our review identified the following issues related to the controls or procedures associated with management of equitable sharing funds. The issues identified, and the required corrective actions are as follows:

Failure to Properly Account for Receipts/Expenditures

ESAC Issues

The receipt and expenditure of Treasury equitable sharing funds must be accurately reported on the ESAC. In addition, state and local overtime (SLOT) reimbursements received by an agency pursuant to their participation in the Joint Operations Program are not to be confused with equitable sharing payments.

Our review found the following errors:

- The GCSO improperly deposited SLOT reimbursements to the agency's forfeiture bank account. This resulted in the improper reporting of three SLOT reimbursements, totaling \$1,631.69, as receipts on its Fiscal Year 2015 ESAC form and three additional SLOT reimbursements totaling \$1,729.59 as receipts on its Fiscal Year 2016 ESAC form.
- In fiscal year 2017, ESAC reported Treasury receipts were overstated by \$1,690.91.
- In fiscal year 2018, ESAC reported Treasury receipts (\$33,839.40) represent total deposits to the special bank account. However, these deposits consisted only of payments from the North Carolina Department of Revenue and the County of Granville.
- In fiscal year 2019, ESAC reported Treasury receipts (\$16,018.05) represent payments from the North Carolina Department of Revenue that were deposited into the special bank account.
- 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. In addition, it appears that an accounting error added an additional \$2,000 to the 2017 total, resulting in a reported total of \$42,300.18 for that year.
- In Fiscal Year 2013, the GCSO failed to report Treasury equitable sharing funds received totaling \$22,531.45 and the agency overreported receipts in Fiscal Year 2014 by \$1,541.42.
- 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.

To correct for the above errors, the GCSO must report \$136,253.69 as "Other Income" on the next-to-be-filed ESAC form and describe the reason under "Other Income" on page two (e.g. to correct for errors identified by Treasury during review).

Failure to Use Agency Official Financial Management System to Account for Treasury Equitable Sharing Funds

Inadequate Segregation of Treasury Equitable Sharing Funds

Failure to Properly Account for Interest Income

Treasury policy requires that Treasury equitable sharing funds be maintained by the same entity that maintains the agency's appropriated funds and administers procurement actions. Bank accounts, checkbooks, purchase cards, and other financial instruments or documents must be maintained in the same manner as appropriated funds. Furthermore, Treasury funds must be segregated (via a unique account code) from all other funding sources within the agency's official financial management system. This requirement pertains to the tracking of

both revenue and expenditures. This accounting code should also be credited with any interest income generated by the funds.

Our review found that Department of Justice (DOJ) and Department of the Treasury equitable sharing funds are comingled in a single bank account and are not being tracked in the county's financial management system. Treasury funds were also comingled with state and local overtime reimbursements in this bank account. Furthermore, the sheriff, deputy sheriff and administrative assistant have signature authority over this bank account, and the GCSO failed to allocate any interest earned on the funds to Treasury in three of the five years reviewed.

In order to comply with Treasury policy, control over the bank account must be transferred to the county finance department, or that account should be closed and all Treasury funds should be received in the general account that is managed by the county. To account for these funds, the county must establish a unique accounting code in the agency's financial management system to track only transactions involving Treasury equitable sharing funds. The balance in this new account should be consistent with a June 30, 2019 balance of \$447,024.71.

Please provide proof of these actions to this office. The GCSO must also compute the amount of interest income that should have been credited to the Treasury account and provide that accounting to this office. Once we have reviewed and accepted the amount computed, accounting adjustments and ESAC form corrections will need to be made to correct and transfer the interest income wrongly credited to the DOJ equitably shared funds.

Inability to Track Source of Funds Used to Purchase Assets

Treasury policy requires that all participating state and local agencies implement standard operating procedures and internal controls to track the receipt and use of Treasury equitable sharing funds, tangible property received from federal agencies that participate in the Treasury Forfeiture Fund, and inventoriable assets purchased with Treasury equitable sharing funds. The agency's inventory system must identify the source of funds used to purchase an asset to ensure that proceeds from the sale of an asset that was purchased with Treasury funds be credited to the Treasury equitable sharing accounting code and the agency must be able to provide proof that regular inventories of assets were conducted.

During the review period, the GCSO did not maintain an inventory nor conduct a physical inventory.

Please provide this office with confirmation that an inventory policy has been implemented, which includes annual physical inventories, and proof that the agency has implemented an inventory system that identifies and tracks the source of funds for capital assets.

Unspent Funds Held for a Prolonged Period Without Justification

Treasury policy requires that Treasury equitable sharing funds be used in a timely manner.

As of June 30, 2019, the GCSO had a corrected unspent Treasury fund balance of approximately \$408,000.00 that has remained unspent for a material period of time.

Please provide this office with a detailed spending plan for all unspent Treasury funds.

Potential Non-conforming Use of Equitable Sharing Funds

Treasury policy states that while Treasury equitable sharing funds may be used as **reimbursement** to the jurisdiction for appropriated funds that have been used for confidential expenditures (e.g. informant payments, the purchase of evidence, buy-back programs, and “buy” money), Treasury funds may not be advanced to any employee for any purpose, and may not be used directly for confidential expenditures.

During the review period, the GCSO advanced special bank account funds to deputies to be used for confidential expenditures. Although our review found that the special bank account did not contain any Treasury funds, agency personnel believed that the account contained Treasury funds. **Please be aware that confidential expenditures cannot be paid directly with Treasury equitable sharing funds, nor can Treasury equitable sharing funds be advanced to an employee for any reason.**

Within 60 days of the date of this letter, please provide this office with the requested information and documents. Until these issues have been resolved, the GCSO will remain in a do-not-spend status. As such, the agency is prohibited from spending or obligating any on-hand Treasury equitable sharing funds and is precluded from receiving any additional Treasury equitable sharing funds relating to investigations in which the agency participated.

Thank you for the courtesy and cooperation extended to the reviewer. If you have any questions or would like additional guidance, please feel free to contact reviewer, Margaret Putman, at (301) 525-5102, or Jackie Jackson, TEOAF Equitable Sharing Program Manager, at (202) 622-2755.

Sincerely,

Billy S.

Bradley

John M. Farley

Director

Digitally signed by Billy
S. Bradley
Date: 2020.06.08
17:45:25 -04'00'

ATTACHMENT – 2

Granville County Board of Commissioners action January 6, 2020

1-6-2020



**Granville County
Sheriff's Office**

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Michael Felts
Department: Sheriff's Office
Date: January 1, 2020

Title: Transfer of Sheriff Office Accounts to County Finance Department

PURPOSE:

To designate Union Bank as an official depository of Granville County and authorize the transfer of control of existing Sheriff Office bank accounts to the County Finance Department.

BACKGROUND:

County Attorney Jim Wrenn, Chief Deputy Sherwood Boyd and County Manager Michael Felts reviewed the Local Government Budget and Fiscal Control Act and the status of the existing Sheriff Office accounts held at Union Bank. As noted by Attorney Jim Wrenn, the best reading of the Local Government Budget and Fiscal Control Act requires that these accounts be held at an official depository of the County. As a result, and based upon the understanding that Chief Deputy Boyd and County Manager Felts also joins in this request, Attorney Wrenn requests that the Board designate Union Bank (where the accounts are currently held) as an official depository of the County subject to verification from Union Bank that the Sheriff's Office accounts are listed as public funds accounts by Union Bank.

FUNDING:

N/A

RECOMMENDATION:

County Manager, Chief Deputy, and County Attorney recommend that the Board of Commissioners designate Union Bank as an official depository of the County subject to verification from Union Bank that the Sheriff's Office accounts are listed as public funds accounts by Union Bank, and authorize the County Finance Director and Chief Deputy to execute new signature cards for the existing accounts and to develop County Internal Controls for the maintenance and use of the accounts.

ACTION TAKEN:

(D) Approved designation of Union Bank as an official depository of the County subject to verification from Union Bank that the Sheriff's Office accounts are listed as public funds accounts by Union Bank, and authorized the County Finance Director and Chief Deputy to execute new signature cards for the existing accounts and to develop County Internal Controls for the maintenance and use of the accounts.

(E) Approved the following Board/Committee/Liaison Assignments:

Zelodis Jay

Commissioner- District 1

- Board of Equalization and Review
- Digital Infrastructure Planning Committee
- District Health Board
- Environmental Affairs Advisory Committee Liaison
- Fire Services Committee
- Granville Health System Board of Trustees
- K.A.R.T.S.
- Kerr-Tar Regional COG Board
- Planning Board Liaison
- Solid Waste Liaison
- Water/Sewer Matters Liaison

David Smith

Commissioner- District 2

- Audit Review Committee
- Board of Equalization and Review
- Finance Liaison
- Granville Health System Board of Trustees
- Human Relations Commission
- Kerr-Tar Regional COG Board
- Oxford Downtown Economic Development Commission (EDC) Board
- Senior Services Advisory Committee Liaison
- Triangle North Board

Sue Hinman

Commissioner-District 3

- Animal Control Advisory Committee Liaison
- Board of Equalization and Review
- DOT Issues
- Franklin-Vance-Warren Opportunity Inc.
- Granville Athletic Park/Recreation Committee Liaison
- Library Board Liaison
- Staff Appreciation

Tony Cozart

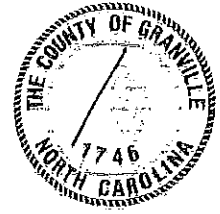
Commissioner- District 4

- Board of Equalization and Review
- Franklin-Vance-Warren Opportunity Inc.
- Granville Health System Board of Trustees Ex-Officio
- Human Relations Commission

AGENDA

GRANVILLE COUNTY BOARD OF COMMISSIONERS

Monday, January 6, 2020



Call to order @ 7:00 p.m.,..... Chairman David T. Smith
Invocation..... Commissioner Zelodis Jay

Consent Agenda

1. Contingency Summary (p. 1)
2. Budget Amendment #5 (p. 3)
3. Approve Bonds for Finance for 2019-2020 (p. 8)
4. Transfer of Sheriff Office Accounts to County Finance Department (p. 9)
5. Appointment of Members to Board/Committee/Liaison Assignments (p. 10)
6. Minutes (p. 15)
7. Tax Releases and Refunds (p. 70)
8. Authorizing Resolution - Project Adam (p. 84)
9. Authorizing Resolution for Project FNP (p. 86)
10. National Radon Action Month Proclamation (p. 88)

Introductions, Recognitions and Presentations

11. Recognition of Service - Warren Daniel (p. 90)
12. Recognition of Service - Douglas P. Logan (p. 92)
13. Recognition of Service - Donnie L. Boyd (p. 94)
14. Recognition of Service - Francine M. Hart (p. 96)
15. Recognition of Service - Willie S. Richards (p. 98)

Public Comments

16. Public Comments (p. 100)

Finance Department started keeping the statements and check books
March 1, 2020

Authorized signatures on account held at Union Bank are

Steve McNally

Debra Weary

Michael Felts

All backup for deposits and checks written are held in the Sheriff office
in Victoria Ramsey's office.

ATTACHMENT – 3

ESAC Submission FY20



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: NC0390000
Agency Name: Granville County Sheriff's Office
Mailing Address: 525 New Commerce Drive
Optional
Oxford, NC 27565

Type: Sheriff's Office

Agency Finance Contact

Name: Victoria Ramsey
Phone: 919-693-3213
Email: victoria.ramsey@granvillecounty.org

Jurisdiction Finance Contact

Name: Steve McNally
Phone: 919-603-1301
Email: steve.mcnally@granvillecounty.org

ESAC Preparer

Name: Steve McNally
Phone: 919-603-1301
Email: steve.mcnally@granvillecounty.org

FY End Date: 06/30/2020

Agency FY 2021 Budget: \$7,968,382.00

Annual Certification Report

Summary of Equitable Sharing Activity	Justice Funds ¹	Treasury Funds ²
1 Beginning Equitable Sharing Fund Balance	\$349,751.96	\$310,771.02
2 Equitable Sharing Funds Received	\$17,604.00	\$17,971.29
3 Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4 Other Income	\$0.00	\$136,253.69
5 Interest Income	\$806.49	\$7,711.00
6 Total Equitable Sharing Funds Received (total of lines 1-5)	\$368,162.45	\$472,707.00
7 Equitable Sharing Funds Spent (total of lines a - n)	\$232,856.82	\$161,134.04
8 Ending Equitable Sharing Funds Balance (difference between line 7 and line 6)	\$135,305.63	\$311,572.96

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	\$0.00	\$161,134.04
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	\$232,856.82	\$0.00
n Salaries	\$0.00	\$0.00
Total	\$232,856.82	\$161,134.04

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds
Other-Treasury Audit Mandated Adjustment		\$136,253.69

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	Treasury Funds

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds
DOJ Audit Mandated Adjustment	\$232,856.82	

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

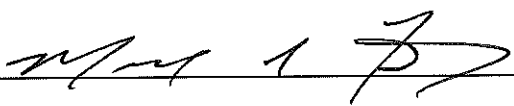
Name: Noblin, Charles R. Jr.
Title: SHERIFF
Email: sheriff@GRANVILLECOUNTY.ORG

Signature:  Date: 2-8-2021

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: 2/8/2021

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.

ATTACHMENT – 4

GCFD General Accounting Ledger Report

Foreclosure Bank Account
\$744,946.76

\$447,024.71

\$135,305.63

\$744,946.76

\$2,785.08

Beginning Balances

Justice		Treasury	
Deposits	Expenditures	Deposits	Expenditures
\$0.00	\$806.49	\$35,575.29	\$1,978.59
			\$161,134.04

Interest Date	Description	Justice Deposits	Justice Expenditures	Justice Balance?	Treasury Deposits	Treasury Expenditures	Treasury Balance?	Comments
7/1/2019	CK #1012			\$135,305.63	\$3,150.00	\$443,874.71	\$443,874.71	Granville Gun Works - 3 AR 15 Rifles
7/26/2019	CK #1013			\$135,305.63	\$7,951.32	\$455,923.59	\$455,923.59	Emergency Vehicle Specialist - 60 Adaptors for vehicles and vehicle stand for com
7/31/2019	Deposit			\$135,305.63		\$435,973.39	\$435,973.39	US Customs and Border Protection - Treasury??
8/31/2019	Interest	\$77.79		\$135,383.42	\$250.62	\$436,174.01	\$436,174.01	
8/1/2019	CK #1014			\$135,383.42	\$140,270.78	\$295,903.23	\$295,903.23	60 Computers for Vehicles
9/30/2019	Interest	\$85.40		\$135,468.82	\$186.66	\$296,089.89	\$296,089.89	
10/3/2019	CK #1015			\$135,547.43	\$171.82	\$296,261.71	\$296,261.71	
10/23/2019	CK #1016		\$63,000.00	\$129,547.43	\$4,911.94	\$291,349.77	\$291,349.77	10 Dual Weapon Mounts
10/31/2019	Interest	\$79.17		\$129,626.60	\$178.05	\$291,527.82	\$291,527.82	Big T, LLC - Canine Training
11/21/2019	Deposit			\$129,626.60	\$309,499.11	\$309,499.11	\$309,499.11	US Customs and Border Protection - Treasury??
11/30/2019	Interest	\$76.47		\$129,703.07	\$171.57	\$309,671.08	\$309,671.08	
12/13/2019	Deposit			\$129,703.07	\$11,184.00	\$320,855.08	\$320,855.08	Misc Pay 015 Treas
1/26/2020	CK #1017			\$129,781.48	\$187.22	\$321,042.30	\$321,042.30	
1/24/2020	Deposit			\$129,781.48	\$4,850.00	\$316,192.30	\$316,192.30	Trailer and Hook-up for vehicle
1/29/2020	CK #1018		\$2,100.00	\$127,581.48	\$6,420.00	\$322,612.30	\$322,612.30	Misc Pay 015 Treas 310
2/28/2020	Interest	\$76.99		\$127,581.48		\$322,612.30	\$322,612.30	Baker Canine - Annual canine training
2/29/2020	Interest	\$71.00		\$127,652.47	\$179.98	\$322,802.69	\$322,802.69	
3/31/2020	Interest	\$63.46		\$127,652.47	\$161.34	\$322,964.07	\$322,964.07	
4/30/2020	Interest	\$46.77		\$127,652.47	\$118.18	\$323,143.41	\$323,143.41	
5/31/2020	Interest	\$42.11		\$127,652.47	\$106.39	\$323,249.80	\$323,249.80	
6/28/2020	Interest	\$30.31		\$128,012.12	\$76.57	\$323,444.55	\$323,444.55	

\$604,073.09
less CK #1011
\$40,315.34
\$573,757.75
6/30/20 Bank Statement balance
\$573,757.75
\$0.00

ATTACHMENT – 5

Granville County Contract and Purchasing Policy

Granville County Contract and Purchasing Policy

Adopted August 21, 2000

*Amended March 15, 2004
Section V (B)*

*Amended July 10, 2017
Sections I, II, III, IV, and VI*

*Amended September 4, 2018
Section VIII*

Granville County Contract and Purchasing Policy

I. Formal Bid (N.C.G.S. 143-129)

- A. Contracts and purchases that require the use of formal bid procedures are those for:
 - 1. Construction or repair work requiring the estimated expenditure of \$250,000 or more.
 - 2. Purchase of lease-purchase of apparatus, supplies, materials or equipment requiring an estimated expenditure of \$90,000 or more.
 - 3. Exceptions as included in G.S. 143-129.
- B. Minimum number of bids required
 - 1. Three competitive bids are required for construction and/or repairs only.
 - 2. If three bids are not received, then re-advertise and the contract may be awarded with one bid.
- C. All formal bids shall be procured through the County Manager's office. In order to prepare formal bid packages for construction and/or repair as well as apparatus, supplies, materials and/or equipment, a written request and supporting information must be submitted at least thirty (30) days prior to advertisement of bids. All contracts resulting from formal bids must be awarded by the Granville County Board of Commissioners.

II. Informal Bid (N.C.G.S. 143-131)

- A. Contracts and purchases that require the use of informal bid procedures are as follows:
 - 1. Construction and/or repair work requiring the estimated expenditure of \$10,000 to \$249,999. Items over \$10,000 require additional Granville County Board Approval. Please contact the County Finance office to determine if the Informal or Formal Bid requirements should be followed.
 - 2. Apparatus, supplies, materials and/or equipment requiring the estimated expenditure of \$500 to \$89,999. Items over \$10,000 require additional Granville County Board Approval. Please contact the County Finance office to determine if the Informal or Formal Bid requirements should be followed.
 - 3. Exceptions as included in G.S. 143-129.
- B. Minimum number of bids required
 - 1. Three (3) telephone quotes are required and **must be properly documented** and summary information included on the face of the purchase requisition. A "no response" does not qualify as a quote.
 - 2. If three quotes cannot be obtained, it must be noted on the purchased order. The department creating the PO will need to have on file a full explanation as to why three quotes couldn't be obtained.

III. All Other Purchases

- A. Contracts for purchase or Lease-Purchase not requiring informal bidding
 1. Apparatus, supplies, materials and/or equipment estimated annual expenditures of less than \$500.
 2. Construction and/or repair work requiring the estimated expenditure of less than \$10,000.
- B. Although neither formal nor informal bids are required by statute, each department shall take appropriate steps to ensure that competitive pricing is being obtained.

IV. Purchase Orders

- A. All obligations of the County must be supported by an official purchase order with the following exceptions:
 1. Salaries and wages
 2. Fringe benefits
 3. Travel
 4. Telephone
 5. Postage
 6. Electricity
 7. Contract for services in which a written contract exists. (See "Contracts" below.)
 8. Others as periodically determined by Finance Director
 9. Small obligations of less than \$500 under the following conditions:
 - a) Non reoccurring expenditures (i.e. dues, subscriptions, registrations, services)
 - b) An unencumbered balance is available for the obligation.
 - c) Any abuse/misuse as determined by Finance/Purchasing of the small obligation procedure shall cause it to be discontinued for that respective department.
- B. All recurring/blanket obligations must be supported by an official purchase order in accordance with all sections of this policy.
 1. The dollar amount of any single item under a blanket purchase order should not exceed \$500.00.
 2. The total dollar amount of the purchase order cannot exceed \$10,000.00
- C. Emergency purchase orders may be issued on a case by case basis in accordance with all sections of this policy.

V. Architectural/Engineering/Consultants

- A. All architectural, engineering and consultants services shall be procured through the office of the County Manager in accordance with the terms of this policy and the applicable general statutes.
- B. The Granville County Board of Commissioners approved exempting itself from the Mini-Brooks Act. This action allows surveying, engineering, and architectural services under \$30,000 to not have to be considered or approved by the Board.

VI. Contracts

All contracts must be brought to the County Manager and Finance Director for review. All contracts which meet the formal limits shall to be submitted to the County Attorney for review and processing prior to obtaining signatures. Contracts under the formal limits may be submitted to the County Attorney based on the Board of Commissioners and/or County Manager's discretion. All contracts that obligate the County for funds must contain a preaudit certification, signed by the Finance Director.

In some instances, a contract may require action by the Board of County Commissioners, in these cases, the preaudit certification should take place before the contract is submitted to the Board for approval to assure appropriate funding is available and designated in the budget

VII. Purchase From Granville County Businesses

- A. Each department shall take appropriate steps to purchase from Granville County businesses, whenever possible, in accordance with all sections of this policy.

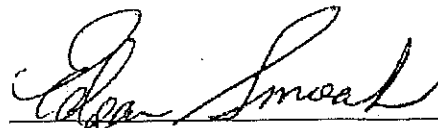
VIII. Violation of Policy

- A. Any employee who knowingly violates the provisions of this policy shall be subject to disciplinary action in accordance with the Granville County Personnel Policy and may be held personally responsible for obligation incurred as set forth for in N.C.G.S. 159-28.

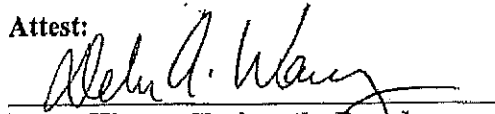
Adopted this the ^{4th} day of September, 2018



Granville County Board of
Commissioners


Edgar Smoak, Chair

Attest:


Debra Weary, Clerk to the Board

ATTACHMENT – 6

Union Bank Account Statement

Account: FORFEITURE ACCT 1015 Current Time: 02/08/21 10:05:11 AM			Current Balance: \$311,989.84		
			Available Balance: \$311,989.84		
Date ▾	Ref/Check No	Description	Debit	Credit	Balance
02/02/2021	1020	DDA REGULAR CHECK	-126,879.16		\$311,989.84
01/31/2021		INTEREST PAID		\$71.49	\$438,869.00
01/29/2021	1019	DDA REGULAR CHECK	-135,455.62		\$438,797.51
Totals:		Transactions: 3	Debits: -\$262,334.78	Credits: \$71.49	

GRANVILLE COUNTY SHERIFF'S OFFICE
 FORFEITURE ACCOUNT / DEPARTMENT OF TREASURY
 PO BOX 1286
 OXFORD NC 27565

Date 1/29/21 Page 1
 Account Number @XXXXXX@1015
 Enclosures 1

---- CHECKING ACCOUNTS ----

PRIVACY NOTICE: OUR PRIVACY POLICY HAS NOT CHANGED AND YOU
 MAY REVIEW OUR POLICY & PRACTICES REGARDING YOUR PERSONAL
 INFORMATION AT WWW.UNIONBANKNC.COM OR WE WILL MAIL YOU
 A FREE COPY UPON REQUEST IF YOU CALL US AT 866-638-0552.

BUSINESS MONEY MARKET		Number of Enclosures	1
Account Number	@XXXXXX@1015	Statement Dates	1/01/21 thru 1/31/21
Previous Balance	574,253.13	Days in the statement period	31
Deposits/Credits	.00	Average Ledger	561,144
1 Checks/Debits	135,455.62	Average Collected	561,144
Service Charge	.00	Interest Earned	71.49
Interest Paid	71.49	Annual Percentage Yield Earned	0.15%
Ending Balance	438,869.00	2021 Interest Paid	71.49

Deposits and Additions		
Date	Description	Amount
1/31	INTEREST PAID 31 DAYS	71.49

Checks in Serial Number Order		
Date	Check No.	Amount
1/29	1019	135,455.62
*Indicates Skip in Check Number		

Daily Balance Information					
Date	Balance	Date	Balance	Date	Balance
1/01	574,253.13	1/29	438,797.51	1/31	438,869.00

Interest Rate Summary
 12/31 .15%

For questions regarding your statement or account, please contact your local branch, or 1-866-638-0552.

	Justice	Treasury	Total	Union Bank 6/30/2020 Balance	Left to move into GF
1 Beginning Balance (Reg. Bal: \$349,751.96 - n - adjustment (Non-Categorized Exp. 9): 214,446.53)					
2 Equitable Sharing Funds Received	\$135,305.63	\$310,771.02			
3 Rec'd from other Agencies	\$17,604.00	\$17,971.29			
4 Other Income		\$0.00			
5 Interest Income	\$806.49	\$138,253.69			
6 Total Equitable Sharing Funds	\$153,716.12	\$472,707.00			
7 Equitable Sharing Funds Spent	\$8,100.00	\$7,711.00			
8 Equitable Sharing Funds Balance - 6/30/2020 - Agrees to FY 2020 CAFR	\$145,616.12	\$161,134.04			
Equitable Sharing Funds Balance - 6/30/2020 - Final Version - approved Jan 8, 2021	\$135,305.63	\$311,572.96	\$457,189.08	\$573,757.75	\$116,568.67
	30.28%	69.72%	\$446,878.59	\$573,757.75	\$126,879.16
FY 2021 Union Bank Interest from 7/1 - 12/31/20 - \$495.58 + Jan 2021 Interest (\$71.49) = \$566.87	\$149.99	\$416.88	\$566.87	\$566.87	
12/31/2020 6/30/2020	\$1,658.27	\$495.33			
1/31/2021 Balances	\$135,455.62	\$311,989.84	\$447,445.46	\$574,324.62	\$128,879.16

Action Items
 Move \$ out of Union 1015 account and into Union - Justice Account
 Move \$ into General Fund
 DOJ Account agrees to calc ed 1/31/21 balance
 Original Forfeiture Account balance e/o 1/31/21
 Original Forfeiture (Now exclusively Treasury) Account agrees to calculate 1/31/21

	Justice	Treasury	Total
FY 2020 Interest Calculation (provided from bank stmts)	\$806.49	\$1,978.59	\$2,785.08
+ Treasury Interest Adjustment Calculation		\$5,732.41	\$5,732.41
Total FY 2020 Interest Income - Line 5	\$806.49	\$7,711.00	\$8,517.49
FY 17 - 19 Average Ending Balance for Each Fund			
Dept of Justice	\$135,305.63		\$135,305.63
Treasury	\$447,024.71		\$447,024.71
	\$582,330.34		\$582,330.34
		100.00%	
	% of Total	Split of Int	
	23.20%	\$1,731.66	
	76.80%	\$5,732.41	
		\$7,464.07	

	Justice	Treasury	Total
Beginning (6/30/19) Balance before adjustments	\$135,305.63	\$310,771.02	\$446,076.65
- Correction of previous Yrs activity recommended by respective Dept	\$135,305.63	\$136,253.69	\$271,559.32
Subtotal - (Agrees with FY 2020 CALC Revised - Begin. Bal)	\$135,305.63	\$447,024.71	\$582,330.34
- Correction of previous Yrs interest recommended by Treasury		\$5,732.41	\$5,732.41
Beginning (6/30/19) Balance with all Adj's for prior yrs	\$135,305.63	\$452,757.12	\$588,062.75
FY 2020 Account Activity			
Deposits (Equitable Sharing Funds Received)	\$17,604.00	\$17,971.29	\$35,575.29
Interest	\$806.49	\$1,978.59	\$2,785.08
Expenditures	(\$8,100.00)	(\$7,711.00)	(\$15,811.00)
Ending (6/30/20) Balance	\$145,616.12	\$311,572.96	\$457,189.08
			Taken from FY 2019 ESAC report

ATTACHMENT – 7

Thompson Reuters Fixed Assets Tracking Report

Governmental Fund Asset List

Add... Modify... Delete...

Print...

General Fund

Asset #	Group Type	Department	Description	In Service	Book Cost/Basis	Book Life	Book Method	Book Prior	Book Curre	Book Total	Depr	Disposal C	
555	G	IMPROVEMENTS	WATER & SEWER PROJECTS (HESTER)	6/30/14	64,551.97	40.00	Straight Line	79,929.00	15,865.80	95,194.80			
542	C	IMPROVEMENTS	WATERLINE PROJECT	6/30/14	503,591.37	40.00	Straight Line	62,948.90	12,589.78	75,538.68			
589	E	INTANGIBLE	OXFORD WATER ALLOCATION	6/30/15	6,970,000.00	40.00	Straight Line	687,000.00	171.75	858,750.00			
655	G	BUILDING IMPROVEMENT	ORANGE STREET REPAIR	11/10/16	83,631.85	10.00	Straight Line	22,301.84	9,363.19	30,665.03			
630	G	BUILDING IMPROVEMENT	ADMIN BUILDING ROOF REPAIR	8/30/15	72,034.48	10.00	Straight Line	27,613.22	7,203.45	34,816.67			
698	G	BUILDING IMPROVEMENT	HVAC - ADM CONF ROOM	3/14/18	7,050.00	10.00	Straight Line	940.00	705.00	1,645.00			
507	H	MOTOR VEHICLES	2014 HONDA CR-V #9336	11/21/13	24,037.20	5.00	Straight Line	24,037.20		24,037.20			
690	G	MOTOR VEHICLES	2018 FORD TRANSIT VAN #26441	12/04/17	25,350.18	5.00	Straight Line	8,027.56	5,070.04	13,097.60			
105	G	COMPUTER EQUIPMENT	COMP EQUIP	6/30/04	48,535.13	10.00	Straight Line	48,535.13		48,535.13			
516	S	FIXTURES & EQUIPMENT	THERMAL CAMERA SYSTEM FOR M...	2/22/16	9,999.00	5.00	Straight Line	6,666.00	1,999.80	8,665.80			
103	G	COMPUTER EQUIPMENT	COMPUTER EQUIPMENT	10/23/07	5,737.89	5.00	Straight Line	5,737.89		5,737.89			
104	G	COMPUTER EQUIPMENT	COMPUTER EQUIPMENT	8/28/07	14,855.86	5.00	Straight Line	14,855.86		14,855.86			
392	G	FIXTURES & EQUIPMENT	Copyier/xyocera 2560	5/26/11	5,084.00	10.00	Straight Line	4,194.30	508.40	4,702.70			
117	G	FURNITURE	CHAIR	6/01/87	17,436.10	10.00	Straight Line	17,436.10		17,436.10			
120	G	FURNITURE	SHELVES	7/15/91	8,568.00	10.00	Straight Line	8,568.00		8,568.00			
537	G	IMPROVEMENTS	COURTHOUSE INTERIOR RENOVA...	6/30/14	249,713.13	40.00	Straight Line	31,214.15	6,242.83	37,456.98			
632	G	BUILDING IMPROVEMENT	HVAC - CLERK OF COURT	2/09/17	6,566.60	10.00	Straight Line	1,586.78	656.60	2,243.38			
78	G	BUILDING IMPROVEMENT	IMPROVEMENTS	6/30/05	17,057.00	40.00	Straight Line	6,396.43	426.43	6,822.86			
106	G	FIXTURES & EQUIPMENT	SCANNER	12/05/06	46,200.00	10.00	Straight Line	46,200.00		46,200.00			
107	G	FIXTURES & EQUIPMENT	LETRIVER UNIT	5/29/08	29,350.00	10.00	Straight Line	29,350.00		29,350.00			
552	G	COMPUTER EQUIPMENT	Digital Image Scanner	3/06/14	6,632.50	5.00	Straight Line	6,632.50		6,632.50			
Activity Total											20,446.00	1,719.70	22,165.62
Grand Total											21,670.00	1,852.27	23,526.21

- Gov
- General Fund
- Justice Department
- Treasury Department
- Prop
- SOLID WASTE
- LANDFILL
- Fid
- Fiduciary Fund
- Misc

Drawer

Asset #: Description: Date in service: Status: Used

Serial #: Group: Type:

Depreciation Disposal Transfer Vehicle/Listed Other Note Image

	Tax	Book	AMT	ACE
Cost/Basis				
Method				
Life				
ADS Life				
Sec 179 Expense				
Salvage Value				
Credit/Amount				
Prior Depreciation				
Current Depreciation				
Total Depreciation				
Net Book Value				

ATTACHMENT – 8

GCSO Inventory of Assets Report

Granville County Sheriff's Office
Inventory of Assets Report

Laptop

	A	B	C	D
1	<u>Computer Name</u>	<u>Issued To</u>	<u>Serial Number</u>	FORFEITURE ?
2		ROB BAILESS	9FTTC54566	y
3	Mark_Harrison	Mark Harrison	9ETTC41973	y
4	GCSO_MDT001	Chris Smoot	9FTTC54643	y
5	GCSO_MDT002	Tim McCall	9FTTC54572	y
6	GCSO_MDT003	Kendall Mangum	9ETTC41706	y
7	GCSO_MDT004	Daniel Tillotson	9ETTC41875	y
8	GCSO_MDT005	Greg Williamson	9FTTC54720	y
9	GCSO_MDT006	Lowell Wilkins	9FTTC54581	y
10	GCSO_MDT007	Ty Womack	9FTTC54598	y
11	GCSO_MDT008	Chris Hester	9FTTC54688	y
12	GCSO_MDT009	Mark West	9FTTC54664	y
13	GCSO_MDT010	Jeff Canada	9FTTC54695	y
14	GCSO_MDT011	Jamie Tapp	9FTTC54706	y
15	GCSO_MDT012	Josh Coppock	9FTTC54704	y
16	GCSO_MDT013	Patrick Fuqua	9FTTC54602	y
17	GCSO_MDT014	Rusty Corley	9FTTC54714	y
18	GCSO_MDT015	Jason Poplawski	9FTTC54653	y
19	GCSO_MDT016	Tracy Neal	9ETTC41715	y
20	GCSO_MDT017	Lamont Tanner	9FTTC54606	y
21	GCSO_MDT018	David Watson	9FTTC54665	y
22	GCSO_MDT019	Thomas Averette	9FTTC54661	y
23	GCSO_MDT020	Adam Bailey	9FTTC54676	y
24	GCSO_MDT021	Zach Workman	9FTTC54667	y
25	GCSO_MDT022	Tyler Hughes	9FTTC54730	y
26	GCSO_MDT023	Dylan Wheeler	9FTTC54551	y
27	GCSO_MDT024	Jeremy Moore	9FTTC54687	y
28	GCSO_MDT025	Roosevelt Holding	9FTTC54633	y
29	GCSO_MDT026	Charlie Noblin	9FTTC54659	y
30	GCSO_MDT027	Scott Baird	9FTTC54655	y
31	GCSO_MDT028	Ed Newman	9FTTC54610	y
32	GCSO_MDT029	KENNY BULLOCK	9FTTC54669	y
33	GCSO_MDT030	Bob Critcher	9FTTC54625	y
34	GCSO_MDT031	Todd Wilkins	9FTTC54678	y
35	GCSO_MDT032	Craig Williams	9FTTC54634	y
36	GCSO_MDT033	Steve Hayes	9FTTC54670	y
37	GCSO_MDT034	Lisa Matthews	9FTTC54617	y
38	GCSO_MDT035	Keith Campbell	9FTTC54718	y
39	GCSO_MDT036	Brian Minchew	9FTTC54553	y
40	GCSO_MDT037	Chad Higgs	9FTTC54615	y
41	GCSO_MDT038	Wesley Parrish	9ETTC41999	y
42	GCSO_MDT039	Benji Laws	9FTTC54639	y
43	GCSO_MDT040	Brad O'Briant	9FTTC54683	y
44	GCSO_MDT041	Eddie Winesett	9FTTC54729	y
45	GCSO_MDT042	Jessica Laws	9FTTC54614	y
46	GCSO_MDT043	Elliott Carver	9FTTC54591	y

Laptop

	A	B	C	D
47	GCSO_MDT044	Joshua Core	9FTTC54597	y
48	GCSO_MDT045	Tabitha Glasscock	9FTTC54709	y
49	GCSO_MDT046	Lamar Krider	9FTTC54662	y
50	GCSO_MDT047	Bryan Carey	9FTTC54747	y
51	GCSO_MDT048	Garrett Paschall	9FTTC54657	y
52	GCSO_MDT049	Jonathan Collier	9FTTC54631	y
53	GCSO_MDT050	Thomas Robinson	9FTTC54658	y
54	GCSO_MDT051	Zach Elliott	9FTTC54642	y
55	GCSO_MDT052	Brooke Wheeler	9FTTC54629	y
56	GCSO_MDT053	Jacob Cash Jr	9FTTC54618	y
57	GCSO_MDT054	Sam Faucette	9FTTC54616	y
58	GCSO_MDT055	Andre Oakley	9FTTC54621	y
59	GCSO_MDT056	Nate Davis	9FTTC54668	y
60	GCSO_MDT057	Ben Splees	9FTTC54717	y
61	GCSO_MDT058	Travis Knight	9FTTC54625	y
62	GCSO_MDT059	Sergio Sanchez	9FTTC54630	y
63	HAVIS DOCKS	QTY 60		y
64	LIND POWER SPLY	QTY 60		y

Rifle

NAME	MAKE	MODEL	SERIAL#	FORFEITURE?
Josh Coppock	GGW	AR15	NM141113	Y
LOWEL WILKINS	GGW	AR15	NM141188	Y
LAMONT TANNER	GGW	AR15	NM141209	Y
THOMAS AVERETTE	GGW	AR15	NM141110	Y
DYLAN WHEELER	GGW	AR15	NM141168	Y
CHRIS HESTER	GGW	AR15	NM141190	Y
KENNY BULLOCK	GGW	AR15	NM141175	Y
DAVID WATSON	GGW	AR15	NM141176	Y
SERGIO SANCHEZ	GGW	AR15	NM141119	Y
DANIEL TILLOTSON	GGW	AR15	NM141206	Y
JACOB CASH	GGW	AR15	NM141115	Y
JEFFERY CANADA	GGW	AR15	NM141154	Y
JEREMY MOORE	GGW	AR15	NM141112	Y
ZACHARY WORKMAN	GGW	AR15	NM141114	Y
KEITH CAMPBELL	GGW	AR15	NM141149	Y
ED NEWMAN	GGW	AR15	NM141187	Y
KENDALL MANGUM	GGW	AR15	NM141208	Y
MARK WEST	GGW	AR15	NM141180	Y
JAMES TAPP	GGW	AR15	NM141139	Y
BRIAN CAREY	GGW	AR15	NM141107	Y
BRIAN CAREY	H&K	MP5	62-357658	Y
BENJI LAWS	GGW	AR15	NM141140	Y
BRAD O BRYANT	GGW	AR15	NM141205	Y
EDDIE WINSETTE	GGW	AR15	NM141136	Y
JESSICA LAWS	GGW	AR15	NM141166	Y
ELLIOTT CARVER	GGW	AR15	NM141120	Y
TABITHA GLASSCOCK	GGW	AR15	NM141147	Y
JOSH CORE	GGW	AR15	NM141203	Y
LAMAR KRIDER	GGW	AR15	NM141152	Y
TODD WILKINS	GGW	AR15	NM141117	Y
DWAYNE MORTON	GGW	AR15	NM141197	Y
BRIAN MINCHEW	GGW	AR15	NM141184	Y
LISA MATTHEWS	GGW	AR15	NM141202	Y
PACTRIC FUQUA	GGW	AR15	NM141122	Y
WESTLEY PARRISH	GGW	AR15	NM141182	Y
GARRETT PASCHALL	GGW	AR15	NM141143	Y
THOMAS ROBINSON	GGW	AR15	NM005	Y
TRAVIS KNIGHT	GGW	AR15	NM141144	Y
TY WOMACK	GGW	AR15	NM141137	Y
CRAIG WILLIAMS	GGW	AR15	NM141116	Y
JASON POPLAWSKI	GGW	AR15	NM141210	Y
STEVE HAYES	GGW	AR15	NM141159	Y
RUSTY CORLEY	GGW	AR15	NM141148	Y
ANDRE OAKLEY	GGW	AR15	NM141200	Y
TYLER HUGHES	GGW	AR15	NM141162	Y
GREG WILLIAMSON	GGW	AR15	NM141131	Y

ATTACHMENT – 9

GCSO Spending Plan



Office of the Sheriff
"In God We Trust"



525 NEW COMMERCE DRIVE
OXFORD, N.C. 27565
919-693-3213
919-603-1315 FAX

Asset Forfeiture Spending Plan for 3rd Quarter FY21

<u>Company</u>	<u>Quantity</u>	<u>Product</u>	<u>Unit Price</u>	<u>Cost</u>
Motorola Solutions	20	700/800 Portable	\$ 2,369.50	\$45,390.00
	20	3Y Essential Service	\$ 115.00	\$ 2,300.00
	20	TDMA Operations	\$ 337.50	\$ 6,750.00
	20	LI9600 or 3600	\$ 1,177.50	\$23,550.00
	14	APX4500 Mobile	\$ 1,285.50	\$17,997.00
	14	3Y Essential Service	\$ 137.55	\$ 1,925.70
	14	SPKR 15W	\$ 45.00	\$ 630.00
	2	APX O2	\$ 369.00	\$ 738.00
	2	STD Palm	\$ 54.00	\$ 108.00
	20	Charger Single Unit	\$ 123.75	\$ 2,475.00
	20	Audio Remote	\$ 88.28	\$ 1,765.00
	1	Charger Multi-Unit	\$ 1,375.00	\$ 1,031.25
	1	Trade-in Discount	\$18,000.00	<u>\$-18,000.00</u>
				Total \$121,968.15

Stop Stick LTD	5	12' Stop Stick	\$540.00	\$2,700.00
	5	9' Stop Stick	\$465.00	\$2,325.00
	1	Tax	\$347.15	\$ 347.15
	1	Shipping	\$118.00	<u>\$ 118.00</u>
			Total	\$5,490.15
Axon Enterprise, Inc.	10	Taser X26P	\$1,113.00	\$11,130.00
	10	Holster X26P	\$ 70.50	\$ 705.00
	10	Tactical Magazine	\$ 68.00	<u>\$ 680.00</u>
			Total	\$12,515.00
ILDERTON Fleet Sales	1	Dodge Durango	\$33,508.00	<u>\$33,508.00</u>
				Total
Capital Chevrolet Inc.	1	Chevrolet Silverado	\$31,478.70	<u>\$31,478.00</u>
				Total
Kustom Signals Inc.	2	12 Amber LED Display	\$2,595.00	\$5,190.00
	2	24 Ah Li-ion Battery	\$ 350.00	\$ 700.00
	2	Shipping	\$ 58.00	\$ 116.00
	1	Android Tablet	\$ 215.00	\$ 215.00
	1	School Zone Sign	\$ 99.00	\$ 99.00
	1	Speed Limit Sign	\$ 99.00	\$ 99.00
	1	Work Zone Sign	\$ 99.00	\$ 99.00
	1	Spare Mounting Kit	\$ 125.00	\$ 125.00
	1	Portable PMD Case	\$ 180.00	<u>\$ 180.00</u>
				Total

Amazon	1	HP LaserJet Pro M402n Laser Printer	\$ 490.83	\$ 490.83
	5	M402n Ink Cartridge	\$ 216.99	<u>\$2,169.90</u>
				Total \$2,560.73
Lawmans	30	Shirts/Pants	\$ 30.00	\$ 900.00
	1	Lawmate DVR	\$ 295.00	\$ 295.00
	1	Digital Recorder	\$ 149.00	\$ 149.00
	1	Oculus NXTGEN 4G	\$14,500.00	\$14,500.00
	2	Stealth Tracker	\$ 1,695.00	\$ 3,390.00
	4	Vortex Optics	\$ 179.00	\$ 716.00
	1	Nikon D5600 DSLR	\$ 809.00	<u>\$ 809.00</u>
				Total \$20,908.00

3rd Quarter FY20 Spending Projection

Total \$235,251.03

The Granville County Sheriff's Office (GCSO) has projected an estimated \$235,251.03 of proposed expenditures from the Treasury Equitable Sharing Fund for the 3rd Quarter of Fiscal Year 2020. The GCSO will review the account balance on a quarterly basis and will make recommendation for asset expenditures accordingly.

ATTACHMENT – 10

Local Government Budget and Fiscal Control Act (NC) Part 3

SUBCHAPTER III. BUDGETS AND FISCAL CONTROL.

Article 3.

The Local Government Budget and Fiscal Control Act.

Part 3. Fiscal Control.

§ 159-24. Finance officer.

Each local government and public authority shall, at all times, have a finance officer appointed by the local government, public authority, or designated official to hold office at the pleasure of the appointing board or official. The finance officer may be entitled "accountant," "treasurer," "finance director," "finance officer," or any other reasonably descriptive title. The duties of the finance officer may be imposed on the budget officer or any other officer or employee on whom the duties of budget officer may be imposed. (1971, c. 780, s. 1; 1973, c. 474, s. 17; 2019-19, s. 6.1.)

§ 159-25. Duties of finance officer; dual signatures on checks; internal control procedures subject to Commission regulation.

- (a) The finance officer shall have the following powers and duties:
- (1) Keep the accounts of the local government or public authority in accordance with generally accepted principles of governmental accounting and the rules and regulations of the Commission.
 - (2) Disburse all funds of the local government or public authority in strict compliance with this Chapter, the budget ordinance, and each project ordinance and shall preaudit obligations and disbursements as required by this Chapter.
 - (3) Prepare and file with the board a statement of the financial condition of the local government or public authority, as often as may be requested by the governing board or the manager.
 - (4) Receive and deposit all moneys accruing to the local government or public authority, or supervise the receipt and deposit of money by other duly authorized officers or employees.
 - (5) Maintain all records concerning the bonded debt and other obligations of the local government or public authority, determine the amount of money that will be required for debt service or the payment of other obligations during each fiscal year, and maintain all sinking funds.
 - (6) Supervise the investment of idle funds of the local government or public authority.
 - (7) Perform such other duties as may be assigned by law, by the manager, budget officer, or governing board, or by rules and regulations of the Commission.
 - (8) Attend any training required by the Local Government Commission under this section.

- (9) Contract with outside entities, including certified public accountants in good standing with the North Carolina State Board of Certified Public Accountant Examiners, bookkeeping firms, councils of government, and other units of government, to ensure fulfillment of the duties enumerated in this subsection, excluding subdivision (6), except where specifically allowed by law, and subdivision (8). Regardless of the entity performing such duties, the authority, powers, and duties of the finance officer shall not be superseded, and the responsibility for accurate and timely fulfillment of duties lies solely with the finance officer.

All references in other portions of the General Statutes, local acts, or city charters to county, city, special district, or public authority accountants, treasurers, or other officials performing any of the duties conferred by this section on the finance officer shall be deemed to refer to the finance officer.

(b) Except as otherwise provided by law, all checks or drafts on an official depository shall be signed by the finance officer or a properly designated deputy finance officer and countersigned by another official of the local government or public authority designated for this purpose by the governing board. If the board makes no other designation, the chairman of the board or chief executive officer of the local government or public authority shall countersign these checks and drafts. The governing board of a unit or authority may waive the requirements of this subsection if the board determines that the internal control procedures of the unit or authority will be satisfactory in the absence of dual signatures.

(c) The Local Government Commission has authority to issue rules and regulations having the force of law governing procedures for the receipt, deposit, investment, transfer, and disbursement of money and other assets by units of local government and public authorities, may inquire into and investigate the internal control procedures of a local government or public authority, may require any modifications in internal control procedures which, in the opinion of the Commission, are necessary or desirable to prevent embezzlements or mishandling of public moneys, and may adopt rules establishing minimum qualifications for finance officers.

(d) The Local Government Commission has the authority to require any finance officer or any other employee who performs the duties of a finance officer to participate in training related to the powers, duties, and responsibilities of the finance officer under any of the following circumstances: (i) the Commission is exercising its authority under Article 10 of this Chapter with respect to the employing local government or public authority, (ii) the employing local government or public authority has received a unit letter from the Commission due to a deficiency in complying with this Chapter, (iii) the employing local government or public authority has an internal control material weakness or significant deficiency in the most recently completed financial audit, or (iv) the finance officer fails to annually meet or attest to the minimum qualifications of the position, as established by the Local Government Commission. The Commission may collaborate with the School of Government at the

University of North Carolina, the North Carolina Community College System, and other educational institutions in the State to develop and deliver the training required by this subsection. When the Commission requires a finance officer or other employee to participate in training as authorized in this subsection, the Commission shall notify the finance officer or other employee and the employing local government or public authority of the required training. Upon completion of the required training by the finance officer or other employee, the employing local government or public authority shall submit, in writing, to the Commission proof that the training requirements have been satisfied.

(e) The Local Government Commission may require any local government or public authority to contract with outside entities in accordance with the terms of subdivision (9) of subsection (a) of this section if the local government or public authority has received a unit letter from the Commission due to a deficiency in complying with this Chapter or the local government or public authority has an internal control finding in the most recently completed financial audit. (1971, c. 780, s. 1; 1973, c. 474, ss. 18-20; 1975, c. 514, s. 10; 1987, c. 796, s. 3(5); 2016-84, s. 1; 2017-105, s. 1; 2019-19, s. 6.2.)

§ 159-26. Accounting system.

(a) **System Required.** - Each local government or public authority shall establish and maintain an accounting system designed to show in detail its assets, liabilities, equities, revenues, and expenditures. The system shall also be designed to show appropriations and estimated revenues as established in the budget ordinance and each project ordinance as originally adopted and subsequently amended.

(b) **Funds Required.** - Each local government or public authority shall establish and maintain in its accounting system such of the following funds and ledgers as are applicable to it. The generic meaning of each type of fund or ledger listed below is that fixed by generally accepted accounting principles.

- (1) General fund.
- (2) **Special Revenue Funds.** - One or more separate funds shall be established for each of the following classes: (i) functions or activities financed in whole or in part by property taxes voted by the people, (ii) service districts established pursuant to the Municipal or County Service District Acts, and (iii) grant project ordinances. If more than one function is accounted for in a voted tax fund, or more than one district in a service district fund, or more than one grant project in a project fund, separate accounts shall be established in the appropriate fund for each function, district, or project.
- (3) Debt service funds.
- (4) **A Fund for Each Utility or Enterprise Owned or Operated by the Unit or Public Authority.** - If a water system and a sanitary sewerage system are operated as a consolidated system, one fund may be established and maintained for the consolidated system.
- (5) Internal service funds.
- (6) **Capital Project Funds.** - Such a fund shall be established to account for the proceeds of each bond order or order authorizing any debt instrument and for all other resources used for the capital projects financed by the bond or

debt instrument proceeds. A unit or public authority may account for two or more bond orders or orders authorizing any debt instrument in one capital projects fund, but the proceeds of each such order and the other revenues associated with that order shall be separately accounted for in the fund.

- (7) Trust and agency funds, including a fund for each special district, public authority, or school administrative unit whose taxes or special assessments are collected by the unit.
- (8) A ledger or group of accounts in which to record the details relating to the general fixed assets of the unit or public authority.
- (9) A ledger or group of accounts in which to record the details relating to the general obligation bonds and notes and other long-term obligations of the unit.

In addition, each unit or public authority shall establish and maintain any other funds required by other statutes or by State or federal regulations.

(c) **Basis of Accounting.** - Except as otherwise provided by regulation of the Commission, local governments and public authorities shall use the modified accrual basis of accounting in recording transactions.

(d) **Encumbrance Systems.** - Except as otherwise provided in this subsection, no local government or public authority is required to record or show encumbrances in its accounting system. Each city or town with a population over 10,000 and each county with a population over 50,000 shall maintain an accounting system that records and shows the encumbrances outstanding against each category of expenditure appropriated in its budget ordinance. Any other local government or any public authority may record and show encumbrances in its accounting system. In determining a unit's population, the most recent federal decennial census shall be used.

(e) **Commission Regulations.** - The Commission may prescribe rules and regulations having the force of law as to:

- (1) Features of accounting systems to be maintained by local governments and public authorities.
- (2) Bases of accounting, including identifying in detail the characteristics of a modified accrual basis, identifying what revenues are susceptible to accrual, and permitting or requiring use of a basis other than modified accrual in a fund that does not account for the receipt of a tax.
- (3) Definitions of terms not clearly defined in this Article.

The Commission may vary these rules and regulations according to any other criteria reasonably related to the purpose or complexity of the financial operations involved. (1971, c. 780, s. 1; 1975, c. 514, ss. 11, 16; 1979, c. 402, s. 6; 1981, c. 685, ss. 6, 7; 1987, c. 796, s. 3(6).)

§ 159-27. Distribution of tax collections among funds according to levy.

(a) The finance officer shall distribute property tax collections among the appropriate funds, according to the budget ordinance, at least monthly.

(b) Taxes collected during the current fiscal year, that were levied in any one of the two immediately preceding fiscal years, shall be distributed to the appropriate funds according to the levy of the fiscal year in which they were levied. If any fund for which such taxes were levied is not being maintained in the current fiscal year, the proportionate share of the tax that

ATTACHMENT – 11

Equitable Sharing Program SOP

Granville County Sheriff's Office
525 New Commerce Drive
Oxford, NC 27565

Policy #: 3.21
Policy Title: **Asset Forfeiture**
Date: February 2021

PURPOSE:

The purpose of this policy is to establish guidelines and responsibilities for the seizure, forfeiture, and liquidation of property associated with drug enforcement investigations.

POLICY:

North Carolina General Statute 90-112 permits law enforcement agencies to seize property subject to forfeiture proceedings in connection with a conviction for a controlled substances offense. Additionally, through cooperation with federal law enforcement agencies, assets may be adopted and subjected to federal civil forfeiture proceedings under 18 U.S.C. § 981(b)(2)(C). The Granville County Sheriff's Office Special Operations Division will be the primary unit designated to enforce narcotics and dangerous drugs laws.

The Granville County Sheriff's Office recognizes that appropriately applied forfeiture laws are helpful to enforce the law, deter crime, and reduce the economic incentive of crime. However, the potential for revenue should never compromise the effective investigation of criminal offenses, officer safety, or any person's due process rights.

It is the policy of the Granville County Sheriff's Office that all members, including those assigned to internal or external law enforcement task force operations, shall comply with all state and federal laws pertaining to forfeiture.

DEFINITIONS:

Definitions related to this policy include:

SEIZURE: The act of law enforcement officers taking property, cash, or assets that have been used in connection with or acquired by specified illegal activities. Those items seized will be stored securely in an authorized evidence facility.

FORFEITURE: The process by which ownership of an asset is transferred to a government or other authority through judicial proceedings.

ASSET FORFEITURE COORDINATOR: The deputy designated by the Sheriff to be proficient in state and federal forfeiture laws. To serve as a liaison to law enforcement agencies, the District Attorney, and the courts on asset forfeiture related matters as needed. The Coordinator will also assist deputies by identifying assets eligible for seizure and with implementing forfeiture proceedings in the appropriate jurisdiction.

SPECIAL OPERATIONS DIVISION: The Special Operations Division (SOD) comprises the Investigative Section and the Community Resource Team (CRT). The Investigative Section is dedicated to case development and enforcement of state narcotics statutes. CRT is strategically assigned to patrol the interstate system and county roadways to interdict drug couriers and other criminal activity.

FEDERAL FORFEITURE AND EQUITABLE SHARING PROGRAM: U.S. Department of Justice (DOJ) and Department of Treasury administered asset forfeiture programs designed to share federal forfeiture proceeds with cooperating state and local law enforcement agencies through equitable sharing.

UNAUTHORIZED SUBSTANCES TAX DIVISION: A component of the North Carolina Department of Revenue directed to collect taxes on unauthorized controlled substances. A tax assessment is initiated through the submission of a Form BD-4 by a Deputy to the designated Revenue Agent responsible for Granville County.

PROCEDURES:

I. Property Subject to Forfeiture under NC General Statute

Property subject to forfeiture under G.S. 90-112(a) may be seized by a Deputy based on process issued by either a District or Superior Court Judge having jurisdiction over the property. All state forfeiture proceedings should be coordinated closely with the District Attorney's Office. A detailed seizure report will be included in the investigative case file for all state forfeiture proceedings.

The following property is subject to forfeiture in connection with a conviction for a controlled substances offense includes all the following:

- A. All controlled substances manufactured, distributed, dispensed, or acquired in violation of the controlled substance laws.
- B. All money, raw material, products, and equipment of any kind which were acquired, used, or intended for use in selling, manufacturing, compounding, processing, delivering, importing, or exporting controlled substances.

- C. Any property used, or intended for use, as a container for property described in (a) and (b).
- D. All conveyances, including cars, boats, or planes, used, or intended for use to unlawfully conceal, convey, or transport (or to facilitate the same) property described in (a) and (b).
- E. All books, records, and research, including microfilm, tapes, and data, which were used or intended for use in violation of the controlled substances laws.

II. Federal Adoption of Assets Seized by State and Local Law Enforcement

An adopted forfeiture occurs when a state or local law enforcement agency seizes property without federal oversight or involvement, and requests that a federal agency take the seized asset into its custody and proceed to forfeit the asset under federal civil forfeiture statute 18 U.S.C. § 981(b)(2)(C).

The following are procedures for federal adoptive seizures:

- A. DOJ policy does not affect the ability of the Granville County Sheriff's Office to pursue the forfeiture of assets pursuant to North Carolina General Statutes. The forfeiture of assets should generally follow the prosecution unless a waiver is obtained by the District Attorney's Office authorizing federal forfeiture proceedings.
- B. Deputies must complete and submit a DOJ *Request for Adoption of State and Local Seizure Form* in a timely manner after processing a seizure. Additionally, a detailed report outlining probable cause for the seizure will be submitted with the adoption request.
- C. Adoptions of cash in amounts equal to or less than \$10,000 may require additional safeguards. Those adoptions are permissible where the seizure was conducted:
 - (1) Pursuant to a state warrant.
 - (2) Incident to arrest for an offense relevant to the forfeiture.
 - (3) At the same time as a seizure of contraband relevant to the forfeiture.
 - (4) Where the owner or person from whom the property is seized makes admissions regarding the criminally derived nature of the property.
- D. The minimum net equity threshold for a vehicle seizure pursuant to an arrest for a drug related offense is \$5,000 (All vehicle seizures conducted by the Sheriff's Office must be approved by a Supervisor prior to initiating process).
- E. All seizures that qualify for adoption are presented by the seizing Deputy to the participating federal law enforcement agency on an adoption form. Seizures made

as part of a joint federal-state investigations or pursuant to a federal seizure warrants are not considered adoptions.

- F. For DOJ adopted seizures, the Deputy and/or Asset Forfeiture Coordinator will submit an equitable sharing request form (DAG-71) through DOJ's eShare Portal no later than 45 days after notification of forfeiture.
- G. For Department of the Treasury adopted seizures, the Deputy and/or Asset Forfeiture Coordinator shall submit a Treasury TD F 92-22.46 form to the federal agency processing the forfeiture no later than 45 days after notification of forfeiture.
- H. A detailed seizure report shall be prepared by the seizing Deputy to be included in the investigative case file and submitted with the adoption request for all federal forfeiture proceedings.

III. Report of Arrest and/or Seizure Involving Non-Tax Paid Controlled Substances

Pursuant to NC G.S. §105-113.108(b), a report is required to be filed with the Unauthorized Substances Tax Division of the North Carolina Department of Revenue by all Local and State Law Enforcement Agencies within 48 hours after making an arrest and/or seizure involving a non-tax paid (unstamped) controlled substance.

- A. The Form BD-4 will be completed and filed with the Unauthorized Substances Tax Division of the North Carolina Department of Revenue pursuant to the state arrest and/or seizure involving one or more of the following quantities of a non-tax paid (unstamped) controlled substance:
 - (1) More than 42.5 grams of marijuana.
 - (2) Seven or more grams of any other controlled substance this is sold by weight.
 - (3) Ten or more dosage units of any other controlled substance that is not sold by weight.
- B. If applicable, the Deputy shall provide the taxpayer with a copy of the Form BD-4 and the North Carolina Unauthorized Substances Tax Act.
- C. An investigative report will be prepared outlining the circumstances prompting the submission of the Form BD-4.

IV. Property Not Subject to Seizure

The following property should not be seized for forfeiture:

- A. Large amounts of currency standing alone is insufficient to establish the probable cause required to make a seizure.
- B. Cash and property that does not meet the supervisor's approval based on state and federal guidelines or other mitigating circumstances.
- C. Property from an innocent owner, or person who had no knowledge of the offense or who did not consent to the property's use.
- D. Any item intended to be used solely as evidence or taken so it could be returned to a victim.

V. Seized Currency

- A. Currency subject to seizure will be photographed at the location found. The currency will be placed into an evidence bag and secured at the seizing location prior to transport. At the conclusion of the search, the seizing Deputy and a Deputy witness will transport the currency to the Sheriff's Office for processing.
- B. In the event of a warrantless seizure of currency, a K-9 line-up will be conducted to check for a positive alert to the odor of narcotics. The owner of the currency will be afforded the opportunity to witness the procedure if present. The results of the K-9 line-up will be documented in the investigative report.
- C. Seized currency will be counted in the Evidence Processing Room utilizing an electronic money counting machine. The count will be conducted by the seizing Deputy and witnessed by a Supervisor or assisting Deputy. Additionally, the money count will be witnessed by the property owner if present and a receipt will be provided with the total amount seized.
- D. At the conclusion of the money count, the currency will be secured in an evidence bag. The seizing Deputy and Deputy witness will sign the evidence bag and book the property into the temporary evidence locker.
- E. Seizures pending federal adoption will require a Special Operations Division (SOD) Supervisor to notify the Evidence Custodian by email once the seizure has been approved for adoption. The Supervisor will include the following details:
 - (1) Sheriff's Office case number.
 - (2) Name of the property owner.
 - (3) Case number for adopting federal agency.
- F. After receiving the email confirmation from the SOD Supervisor, the Evidence Custodian will do the following:

- (1) Schedule an appoint with the bank and log the currency out of evidence.
 - (2) Notify the Granville County Manager's Office of the pending conversion of seized currency to an official check.
 - (3) Transport the currency with a Deputy witness to the bank.
 - (4) Coordinate with the bank representative for an official count and issuance of a bank check addressed to the U.S. Marshals Service (USMS).
- G. In a timely manner, the Evidence Custodian will FedEx the bank check to the designated USMS Office and electronically attach the following to the evidence log:
- (1) Email notification from SOD Supervisor.
 - (2) Name of Deputy witness.
 - (3) Photograph of the bank check.
 - (4) FedEx tracking receipt.
- H. Currency seized in conjunction with a BD-4 filing will be submitted into evidence pending the issuance of a tax assessment and seizure warrant by the NC Department of Revenue. The following steps will be completed:
- (1) The Deputy will notify the Evidence Custodian by email of the currency seizure and pending BD-4 tax assessment.
 - (2) The Deputy will coordinate with the Evidence Custodian and NC Department of Revenue Agent to execute the tax seizure warrant.
 - (3) The Evidence Custodian will transfer the currency from evidence to the NC Revenue Agent pursuant to a tax warrant.
 - (4) A signed copy of the tax warrant will be electronically added to the evidence log and a report detailing the transfer will be prepared by the Deputy.
- I. Seized and Recovered Official Funds (Buy Money) pursuant to an arrest will be placed into evidence pending the disposition of the criminal case. At the completion of the case, the Deputy will notify the Evidence Custodian by email to remove the Official Funds from evidence and repatriate the funds into the Sheriff's Office Special Account. The Evidence Custodian will coordinate the deposit of funds with the Finance Department.
- J. Seizures pending state forfeiture will require the currency to be booked into evidence pending a court ruling on the disposition. The following guidelines apply based on the court's instructions:
- (1) A forfeiture ruling will require the Evidence Custodian to notify the Granville County Finance Department that a designated amount of U.S. currency will be deposited into the Evidence Account. The Finance Department will coordinate the transfer of funds pursuant to a court order to the nominated state agency. The process for transporting currency and logging the chain of custody details will follow the guidelines in paragraph (f) listed above.

- (2) A ruling to return the property will require the Evidence Custodian to contact the property owner and coordinate the transfer of currency at the Sheriff's Office. The currency will be logged out of evidence and a count will be conducted using the money counter. The count will be witnessed by the Evidence Custodian, Deputy witness, and the property owner. The property owner will sign a receipt for the returned currency as witnessed by the Evidence Custodian and Deputy witness.

VI. Seized Vehicles

Conveyances used in felony violations concerning the sale, delivery, or manufacture of controlled substances may be seized pursuant to NC G.S. 90-112(a). Certain offenses related to alcohol, stolen property, armed robbery, and speed competition may also be subject to forfeiture and turned over by the Courts for official use by the Sheriff's Office.

- A. The owner must be in possession of the vehicle at the time or have knowledge that the vehicle was being used in the violation.
- B. Deputies shall not impound vehicles subject to forfeiture unless the following criteria are met and approved by a Supervisor:
 - 1) Vehicle mileage is under 150,000 (waivers may be approved by a Supervisor).
 - 2) Vehicle body and mechanical condition appear to be in good condition.
 - 3) There are no liens on the vehicle.
- C. A rotation wrecker should not be called for seized vehicles unless necessary. A Deputy should drive the vehicle to the Sheriff Office's designated storage area.
- D. A seized vehicle inspection and inventory form must be completed whenever a vehicle is seized. The inventory list and photographs of the vehicle interior/exterior will be submitted into evidence.
- E. High value items found in the vehicle that are not subject to forfeiture or evidence shall be removed and placed in found property or returned to the owner prior to vehicle storage.
- F. Items documented on the Vehicle Inventory List, which are not placed in evidence or found property will remain inside the vehicle when being stored in the secured vehicle storage area.
- G. The seizing Deputy must complete a Property/Evidence voucher using the case number associated with the seizure. The Deputy will identify the vehicle and list the keys on the voucher. The keys will be placed in an evidence envelope and entered in evidence.

- H. The Deputy will coordinate with the District Attorney's Office to initiate the seizing process through the court system. It will be the responsibility of the Deputy to check on the status of the seizure and notify the Evidence Custodian of the final disposition. Copies of the judicial ruling will be placed in the case file.
- I. When vehicles pending forfeiture are awarded by the court or other lawful authority to the Sheriff's Office, the seizing Deputy will coordinate with the Evidence Custodian to register the vehicle with the NC Division of Motor Vehicles and/or State Bureau of Investigation (SBI).
- J. When vehicles held pending forfeiture are ordered by the court to be returned to the owner or to be sold, it will be the responsibility of the seizing Deputy to comply with the order as quickly as practical, and to document all actions taken.

VII. Maintaining Seized Property and High Value Items

High Value Items are considered cash, jewelry, and other items of considerable value. The Evidence Custodian is responsible for ensuring compliance with the following:

- A. All property received for forfeiture shall be reasonably secured and properly stored. High Value Items will be stored in a designated safe in the Evidence Room.
- B. All property received for forfeiture shall be checked by the seizing Deputy to determine if the property is stolen.
- C. All property received for forfeiture shall be retained in the same manner as evidence until forfeiture is finalized or the property is returned to the claimant or the person with an ownership interest.
- D. Property received for forfeiture shall not be used for official purposes unless the forfeiture action has been completed.

VIII. Federal Asset Forfeiture Guidelines and Appropriation Procedures

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. The Department of Justice's *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* will define the policy and procedures for both agencies.

The Granville County Sheriff's Office and Finance Department will observe the following in the administration of the equitable sharing program:

- A. Fiscal oversight for the Sheriff Office's equitable sharing program will be under the direction of the Granville County Finance Department. It will be the

responsibility of the Finance Department to maintain bookkeeping procedures and internal controls as outlined in the *Guide, Section VI*.

- B. The Sheriff's Office will be responsible for initiating the procurement process for equitable sharing funds. Funding will only be used to support law enforcement functions as outlined in *Guide, Section V*.
- C. The Sheriff's Office will adhere to the Granville County Contract and Purchasing Policy when preparing purchase orders. The Sheriff will be the approving official on all purchase orders using equitable sharing funds.
- D. The Director of Finance will review all purchase orders and approve the appropriation of funding to the vendor. The Finance Department will maintain an accounting of all expenditures and conduct reconciliations monthly.
- E. The Sheriff's Office will review the balances of the DOJ and Treasury equitable sharing accounts on a quarterly basis and develop procurement plans accordingly.
- F. All assets purchased with equitable sharing funds will be maintained in an inventory program at the Sheriff's Office. The liquidation of assets will be tracked, and funds will be repatriated to the appropriate bank account if applicable.
- G. The Equitable Sharing Agreement and Certification (ESAC) form shall be submitted to DOJ's Money Laundering and Asset Recovery Section (MLARS) on an annual basis. The ESAC submission will detail the receipts and expenditures for both the DOJ and Treasury programs. The Granville County Manager will be the approving official on ESAC submissions.

IX. Audit Guidelines for the Asset Forfeiture Program

- A. Equitable sharing expenditures must be included in the Finance Department's annual audit under the *Schedule of Expenditures of Federal Awards (SEFA)* as federal financial assistance. The audit will be completed by an outside accounting firm and the report will be presented to the Granville County Board of Commissioner's for adoption. Recommendations and/or findings to the program will be addressed by the Sheriff's Office and presented to the County Attorney for review.
- B. The Granville County Auditor will conduct an annual review of the Sheriff Office's Asset Forfeiture Program to ensure that procedural protocols are being followed. The Auditor will follow a specific checklist to exam the evidence procedures for asset forfeiture and that documentation requirements are

completed. Recommendations and/or findings will be presented to the Sheriff and County Attorney for review and action.

X. Policy and Program Evaluation

This policy will be reviewed on an annual basis to determine continued compliance with Federal and State Laws. The Granville County Sheriff's Office will set forth to meet these standards through established practices and protocols.

NOTE: *This rule or regulation is for internal use only, and does not enlarge a deputy's civil or criminal liability in any way. It should not be construed as the creation of a higher standard of safety or care in an evidentiary sense, with respect to third party claims. Violations of this directive, if proven, can only form the basis of a complaint by this agency, and then only in a non-judicial administrative setting.*