

First Reading: December 18, 2018  
Second Reading: dispensed

**RESOLUTION 2018-146**

**A RESOLUTION ESTABLISHING THE MANDATORY DRUG LAW ENFORCEMENT FUND AND ADOPTING AN INTERNAL CONTROL POLICY**

**WHEREAS**, the Board of Township Trustees of Sycamore Township desires to establish a Mandatory Drug Law Enforcement Fund for the deposit of funds received for drug related offenses and from the sale of forfeited property and contraband received during law enforcement activities;

**NOW THEREFORE, BE IT RESOLVED** by the Board of Township Trustees of Sycamore Township, State of Ohio:

**SECTION 1.** There is hereby established the Mandatory Drug Law Enforcement Fund for Sycamore Township. The Board also establishes the attached Mandatory Drug Law Enforcement Fund Internal Control Policy which shall control the receipt, control, use, and expenditure of funds received into the Mandatory Drug Law Enforcement Fund.

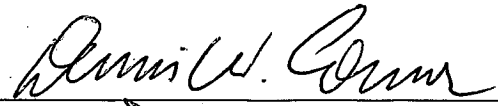
**SECTION 2.** The Board of Township Trustees of Sycamore Township, by at least a two-thirds vote of all its members, dispenses with any requirement that this Resolution be read on two separate days and authorizes its passage upon the first reading.

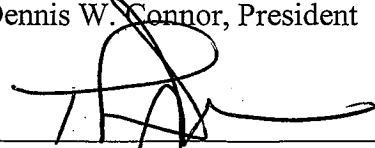
**SECTION 3.** This Resolution shall take effect on the earliest date allowed by law.

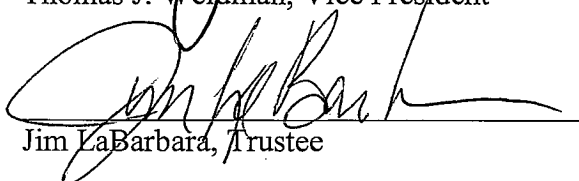
**VOTE RECORD:**

Mr. Connor Aye Mr. LaBarbara Aye Mr. Weidman Aye

**PASSED** at the meeting of the Board of Trustees of Sycamore Township this 18<sup>th</sup> day of December, 2018.

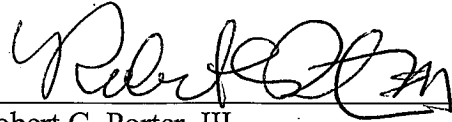
  
Dennis W. Connor, President

  
Thomas J. Weidman, Vice President

  
Jim LaBarbara, Trustee

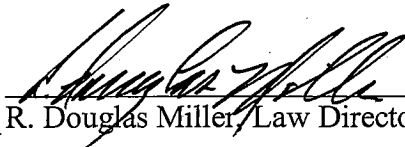
**AUTHENTICATION**

This is to certify that this Resolution was duly passed and filed with the Sycamore Township Fiscal Officer, this 18<sup>th</sup> day of December, 2018.



Robert C. Porter, III  
Sycamore Township Fiscal Officer

**APPROVED AS TO FORM:**



R. Douglas Miller, Law Director

## **MANDATORY DRUG LAW ENFORCEMENT FUND**

### **INTERNAL CONTROL POLICY**

The Board of Township Trustees of Sycamore Township (the "Board") receives and disburses public funds from different resources. It is incumbent upon the Board to make this process as transparent as possible. The State of Ohio Auditor's guidelines and various statutory requirements define the proper accounting principles and procedures to be followed. This policy will address the Mandatory Drug Law Enforcement Fund.

1. Mandatory fines imposed pursuant to ORC 2925.03 are required to be paid into a fund to subsidize the Township's law enforcement efforts that pertain to drug offenses. Funds received in under this section are subject to the accounting controls to which all other public money is subject.

2. Because the money collected in this fund may be used for undercover law enforcement efforts, the State Auditor recommends the Fund be used in accordance with the following guidelines: A Mandatory Drug Law Enforcement cashbook (ledger) must be maintained to record all receipts and expenditures pertaining to the fund. For undercover law enforcement efforts, the ledger entries will contain the date, description, debit and credit columns and a balance column. A reconciliation of this account must be performed monthly. All non-undercover expenses shall contain the payee and contain all normal accounting entries.

3. Money from this fund can be made available on a voucher or purchase order, with a warrant or check, payable to the responsible officials, which can in turn could convert cash to be used in drug related law enforcement efforts under the above guidelines.

4. At the conclusion of a drug transaction, a report detailing the transaction must be filed with the Board. The Board may also require additional interval reports.

5. Each year by March 1, a report of the previous year's use of this fund must be sent to the Ohio Attorney General. A copy of this report will also be sent to the County Auditor.