



# EQUITABLE SHARING WIRE

October 19, 2017

## Equitable Sharing Program Audit and Review Findings

Department of Justice (DOJ) equitable sharing funds are subject to audit or review by independent auditors, the DOJ Office of Inspector General, and the Money Laundering and Asset Recovery Section's (MLARS) Compliance Review Team. Because there are approximately 6,500 participants in the Equitable Sharing Program, these audits have revealed problems that tend to arise in findings involving numerous agencies. We are sharing some of the common audit problems here to assist state and local law enforcement agencies in their maintenance and use of sharing funds.

- ◆ Impermissible expenditures, such as the purchase of food and beverage, the purchase of equipment for other law enforcement agencies, and the use of equipment for non-official law enforcement purposes or by non-law enforcement personnel;
- ◆ Commingling of DOJ equitable sharing funds with other general or state forfeiture funds;
- ◆ Inability to track both revenues and expenditures from the DOJ equitable sharing account or account code;
- ◆ Incomplete or inadequate standard operating procedures or policies governing an agency's equitable sharing funds;
- ◆ Failure to report or include equitable sharing funds on the jurisdiction's annual single audit; and
- ◆ Failure to maintain records of items purchased with equitable sharing funds.

For questions regarding policies and procedures, please see the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* and other resources on MLARS' [public website](#), or email MLARS at [mlars.ESProgram@usdoj.gov](mailto:mlars.ESProgram@usdoj.gov).

## Visit us at the International Association of Chiefs of Police

Stop by and visit us at booth 3536 at the International Association of Chiefs of Police Expo in Philadelphia, Pennsylvania on October 22-24, 2017.



### Key Contacts

Program and Use of Funds Questions  
[MLARS.ESProgram@usdoj.gov](mailto:MLARS.ESProgram@usdoj.gov)

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### Websites

**Department of Justice Equitable Sharing Program**  
[www.justice.gov/criminal-mlars/equitable-sharing-program](http://www.justice.gov/criminal-mlars/equitable-sharing-program)

### Treasury Executive Office for Asset Forfeiture

[www.treasury.gov/about/organizational-structure/offices/Pages/The-Executive-Office-for-Asset-Forfeiture.aspx](http://www.treasury.gov/about/organizational-structure/offices/Pages/The-Executive-Office-for-Asset-Forfeiture.aspx)