

**VILLAGE OF McDONALD, OHIO**

**RESOLUTION NO.**

**A RESOLUTION ADOPTING A WRITTEN INTERNAL CONTROL POLICY FOR THE VILLAGE OF McDONALD POLICE DEPARTMENT'S USE AND DISPOSITION OF MONEY PAID TO THE VILLAGE FROM MANDATORY DRUG FINES.**

WHEREAS, Ohio Revised Code Section 2925.03 sets forth procedures for Mandatory Drug Fine money and protocols for use of said money by the Village of McDonald Police Department.

WHEREAS, Council of the Village of McDonald deems it prudent to pass this Resolution to adopt a written internal control policy for the use and disposition of Mandatory Drug Fine money held in the Village's Law Enforcement Trust Fund.

BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF McDONALD, TRUMBULL COUNTY, STATE OF OHIO, that:

Section I. There is hereby adopted the Internal Control Policy for the Village of McDonald Police Department's receipt and use of Mandatory Drug Fine money held in the Village's Law Enforcement Trust Fund. The Policy is attached hereto.

Section II. Any other ordinances, resolutions, or parts thereof, inconsistent or in conflict with the terms of this resolution are hereby repealed.

Section III. The passage of this resolution and all deliberations relating to the passage of this resolution were held in open meetings in accordance with the provisions of Ohio Revised Code Section 121.22.

Section IV. This Resolution shall take effect, and shall be in full legal force and effect, from and after the earliest period allowable by law.

Passed in Council this \_\_\_\_\_ day \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

Attest to:

\_\_\_\_\_  
Fiscal Officer

**McDONALD POLICE DEPARTMENT**  
**INTERNAL CONTROL POLICY**

This policy is established to meet the statutory requirements of the Ohio Revised Code and for compliance with the requirements established by the Auditor of the State of Ohio. The Village of McDonald has established a Law Enforcement Trust Fund (the “Fund”) for receipt of Mandatory Drug Fine money paid to the Village pursuant to Ohio Revised Code Section 2925.03. The Fund shall be governed by the terms of this Policy, as amended from time to time.

**I. Records**

- A. The McDonald Police Department shall keep detailed financial records regarding:
  - 1. The receipt of fine moneys for the Fund;
  - 2. The general types of expenditures made out of the Fund; and
  - 3. The specific amount of each general type of expenditure.
- B. The Fiscal Officer shall be responsible for the maintenance of the financial records of the fund including bank statements, appropriation requests, disbursements and receipts for property or services.
- C. All financial records of the receipts of fine moneys for the Fund, the general types of expenditures made out of those fine moneys, and the specific amount of each general type of expenditure by the McDonald Police Department are public records open for inspection under section 149.43 of the Revised Code.
- D. Notwithstanding anything herein to the contrary, the McDonald Police Department shall not permit the identification of any specific expenditure that is made in an ongoing investigation.

**II. Use of Fund Money**

- A. Fund money shall only be used for the purpose of subsidizing the McDonald Police Department’s enforcement efforts pertaining to drug offenses.
- B. Permissible uses are as follows:
  - 1. **Law enforcement investigations:** The support of investigations and operations that may result in furthering the law enforcement goals and mission, e.g., payment of overtime for officers and investigators; payments to informants; “buy,” “flash,” or reward money; and the purchase of evidence.
  - 2. **Law enforcement training:** The training of officers and law enforcement support personnel in any area related to enforcement efforts pertaining to drug offenses.

3. **Law enforcement equipment:** The costs associated with the purchase; lease, maintenance, or operation of law enforcement equipment for use by law enforcement personnel that relates to investigation and enforcement efforts pertaining to drug offenses including furniture, file cabinets, office supplies, telecommunications equipment, safes, computer accessories and software, body armor, uniforms, firearms, radios, cellular telephones electronic surveillance equipment, and vehicles (e.g. patrol cars and surveillance vehicles).
4. **Drug awareness programs:** The costs associated with conducting drug awareness programs by law enforcement agencies. Such costs include meeting costs, anti-drug abuse literature costs, travel expenses, and salaries for officers working in a drug education program such as DARE.
5. **Miscellaneous:** Any other expenses or purchases reasonably related to investigation and enforcement efforts pertaining to drug offenses.