



Office of the Inspector General  
U.S. Department of Justice



**Audit of the Cook County  
State's Attorney's Office's  
Equitable Sharing  
Program Activities  
Chicago, Illinois**

**AUDIT OF THE  
COOK COUNTY STATE'S ATTORNEY'S OFFICE'S  
EQUITABLE SHARING PROGRAM ACTIVITIES  
CHICAGO, ILLINOIS**

**EXECUTIVE SUMMARY**

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) Audit Division has completed an audit on the use of DOJ equitable sharing revenues by the Cook County State's Attorney's Office (CCSAO) located in Chicago, Illinois. Equitable sharing revenues represent a share of the proceeds from the forfeiture of assets seized in the course of certain criminal investigations. As of December 1, 2013, the CCSAO reported a beginning balance of \$2,106,313 in DOJ equitable sharing funds on hand. During the period of December 1, 2013, through November 30, 2016, the CCSAO received a total of \$880,199 in DOJ equitable sharing revenues to support law enforcement operations. During the same period, the CCSAO reported expenditures of \$1,162,018 in equitable sharing funds.

The objective of the audit was to assess whether the CCSAO accounted for equitable sharing funds properly and used such revenues for allowable purposes as defined by the applicable regulations and guidelines. Our audit examined activities occurring between December 1, 2013, and November 30, 2016. We found that the CCSAO did not fully comply with the DOJ guidelines we reviewed, including those for accounting for equitable sharing receipts and the allowable use of equitable sharing funds. Specifically:

- The CCSAO did not record equitable sharing funds within the official Cook County accounting system as required by program guidelines.
- The CCSAO had an outdated internal equitable sharing policy that lacked guidance for basic procedures and was not distributed to appropriate staff.
- The CCSAO's DOJ equitable sharing funds were not included in the Cook County Single Audit Reports for FY 2014 and FY 2015.
- The CCSAO used DOJ equitable sharing funds to pay for the salary and fringe benefit costs of an officer, which is a violation of equitable sharing guidelines. As a result, we questioned \$97,997 in personnel costs.
- The CCSAO spent equitable sharing funds on state seizure-related legal notice publications and these are costs for which the Illinois State Police later provides reimbursement. Because reimbursed funds have not been returned to the CCSAO's DOJ equitable sharing fund, we questioned the amount expended in this way, \$29,083.

Our report identifies a total of \$127,080 in dollar-related findings and contains seven recommendations that address the weaknesses we identified. We discuss our findings in detail in the Findings and Recommendations section of the report. The audit objective, scope, and methodology are included in Appendix 1, and the Schedule of Dollar-Related Findings appears in Appendix 2. In addition, we

requested a response to our draft report from the CCSAO and Criminal Division's Money Laundering and Asset Recovery Section (MLARS). The CCSAO's response can be found in Appendix 3, and MLARS's response can be found in Appendix 4. Our analysis of both responses and a summary of actions necessary to close the recommendations is found in Appendix 5.

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**INTRODUCTION**

The Department of Justice (DOJ) Office of the Inspector General (OIG) Audit Division conducted an audit on the use of DOJ equitable sharing funds by the Cook County State's Attorney's Office (CCSAO) located in Chicago, Illinois. The audit covered the CCSAO's participation in the DOJ Equitable Sharing Program during fiscal years (FY) 2014 through 2016.<sup>1</sup> As of December 1, 2013, the CCSAO reported a beginning balance of \$2,106,313 in DOJ equitable sharing funds on hand. During the review period, the CCSAO received a total of \$880,199 in equitable sharing revenues and reported total expenditures of \$1,162,018 in equitable sharing funds. The majority of the equitable sharing funds expended by the CCSAO were associated with its Investigations Bureau and included costs related to automobile fleet maintenance and operations.

**DOJ Equitable Sharing Program**

The Comprehensive Crime Control Act of 1984 authorized the implementation of a national asset forfeiture program. Because asset forfeiture deprives criminals of the profits and proceeds derived from their illegal activities, it is considered by DOJ to be one of the most powerful tools available to law enforcement agencies. A key element of DOJ's asset forfeiture initiative is the equitable sharing program where the Department and its components share a portion of federally forfeited cash, property, and proceeds with state and local law enforcement agencies.<sup>2</sup>

State and local law enforcement agencies receive equitable sharing funds by participating jointly with DOJ agencies on investigations that lead to the seizure and forfeiture of property. Once an investigation is completed and the seized assets are forfeited, the assisting state and local law enforcement agencies can request a share of the forfeited assets or a percentage of the proceeds derived from the sale of forfeited assets. Generally, the degree of a state or local agency's direct participation in an investigation determines the amount or percentage of funds shared with the agency.

Three DOJ components work together to administer the equitable sharing program: (1) the U.S. Marshals Service (USMS), (2) the Justice Management Division, and (3) the Criminal Division's Money Laundering and Asset Recovery

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<sup>1</sup> The CCSAO's fiscal year begins on December 1 and ends on November 30.

<sup>2</sup> The U.S. Department of the Treasury also administers a federal asset forfeiture program, which includes participants from the Department of Homeland Security components. This audit was limited to equitable sharing revenues received through the DOJ Equitable Sharing Program.

Section (MLARS).<sup>3</sup> These three components are responsible for issuing policy statements, implementing governing legislation, and monitoring the use of DOJ equitable sharing funds. The USMS is responsible for transferring asset forfeiture funds from DOJ to the receiving state or local agency. The Justice Management Division manages the Consolidated Asset Tracking System, a database used to track federally seized assets throughout the forfeiture life cycle. Finally, MLARS tracks membership of state and local participants, updates the equitable sharing program rules and policies, and monitors the allocation and use of equitable sharing funds.

Before requesting a share of the seized assets, a state or local law enforcement agency must first become a member of the DOJ Equitable Sharing Program. To participate in the program, agencies sign and submit to DOJ an equitable sharing agreement and certification form. The agreement must be renewed annually, and by signing and submitting the agreement, the officials of participating agencies certify that they will use equitable sharing funds for law enforcement purposes.

### **Cook County State's Attorney's Office**

The CCSAO is headquartered in Chicago, Illinois, and has multiple offices throughout Cook County. It is the second largest prosecutor's office in the United States, behind the Los Angeles County District Attorney's Office. In addition to prosecuting cases within the county court system, the CCSAO offers services for victims of sexual assault and domestic violence, immigrants who are victims of fraudulent activity, and victims of identity theft. It has its own Investigations Bureau, which consists of more than 120 sworn officers who assist on federal task forces and work on local cases, including financial crimes, election fraud, and corruption. The CCSAO has various prosecutorial units, including the Complex Narcotics Unit (CNU), which accounts for the majority of funds the CCSAO receives through the equitable sharing program. The goal of the CNU is to prosecute drug cartel members who engage in significant narcotics trafficking. Because drug cases often cross border lines, these cases can be investigated by local, state, or federal law enforcement agencies. According to a CNU official, the DEA collaborates with the CCSAO on drug cases, particularly those that are ultimately prosecuted at the county level.

The CCSAO is led the by the Cook County State's Attorney, who serves for 4-year terms on an elected basis. The current State's Attorney took office on December 1, 2016, and the former State's Attorney served for the 8-year period of 2008 through 2016. According to officials, along with the recent change in leadership came changes in several key staff positions, some of which were still in process as of the publication of this report. This fact, coupled with the retirement of at least one key individual, meant that several of the officials we spoke with lacked historical knowledge of events that occurred during our review period.

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<sup>3</sup> In January 2017, the Asset Forfeiture and Money Laundering Section was renamed the Money Laundering and Asset Recovery Section. Throughout this report, we refer to the organization by its current name.

## OIG Audit Approach

Our audit examined the CCSAO's equitable sharing activities occurring between December 1, 2013, and November 30, 2016. We tested compliance with what we considered the most important conditions of the DOJ Equitable Sharing Program. Unless otherwise stated, we applied the Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Guide), issued by MLARS in April 2009, and the interim guidance on the permissible use of funds, issued by MLARS in July 2014, as our primary criteria. The Guide and interim guidance identify the accounting procedures and requirements for tracking equitably shared monies and tangible property, establish reporting and audit requirements, and define the permissible uses of equitably shared resources.

To conduct the audit, we tested the State's Attorney's Office's compliance with the following aspects of the DOJ Equitable Sharing Program:

- **Accounting for equitably shared resources** to determine whether standard accounting procedures were used to track equitable sharing assets.
- **Compliance with audit requirements** to ensure the accuracy, consistency, and uniformity of audited equitable sharing data.
- **Use of equitably shared funds** to determine if equitable sharing funds were spent for permissible uses.
- **Federal Equitable Sharing Agreement and Annual Certification Reports** to determine if these documents were complete, accurate, and timely submitted.
- **Applications for transfer of federally forfeited property** to ensure adequate controls were established.

See Appendix 1 for more information on our objective, scope, and methodology.

## FINDINGS AND RECOMMENDATIONS

We determined that the CCSAO did not fully comply with the requirements of the DOJ Equitable Sharing Program. For example, we found that the CCSAO did not manage its equitable sharing financial activity within its official county-wide accounting system, which led to internal control concerns and non-compliance with both Cook County and federal requirements. Additionally, we identified \$127,080 in questioned costs consisting of \$29,083 in unallowable expenditures for legal notice publications and \$97,997 in unallowable salary and fringe benefit costs that were not in compliance with Equitable Sharing guidelines. Finally, we found that equitable sharing requests were not submitted in a timely manner.

### **Accounting for Equitably Shared Resources**

According to guidance issued by MLARS, participating agencies must implement a number of bookkeeping procedures and internal controls to track DOJ equitably shared monies and tangible property. For instance, the participating agency must establish a separate revenue account or accounting code through the agency's finance department for the proceeds from the DOJ Equitable Sharing Program. This would mean that the equitable sharing funds would have their own accounting code within the electronic accounting system administered by the Office of the County Comptroller (Comptroller's Office), would regularly appear on county-wide financial statements, and be subject to compliance with county-wide accounting policies.

We reviewed accounting records and interviewed CCSAO officials and found that the CCSAO did not record equitable sharing funds within the official Cook County accounting system. Instead, the principal accounting for the equitable sharing funds was performed within an ad hoc process of reviewing monthly statements received from the bank where the funds are kept and periodic reports generated from the electronic system used to print checks from the account. As a result, instead of the equitable sharing financial activity being subjected to county-wide internal controls and oversight processes, all financial activities were handled by three individuals in the CCSAO Chief Financial Officer's (CFO) office. A CCSAO staff member and finance official both confirmed that these funds were not included in Cook County's accounting system. We believe that this approach led to various internal control deficiencies and areas of non-compliance with equitable sharing guidelines that are detailed throughout this report.

Because the equitable sharing funds were maintained outside of the county-wide system, the CCSAO was able to avoid county-wide legislatively mandated purchasing procedures and avoid multiple levels of controls over procurement. For instance, a Cook County statute requires vendors with accumulated annual transactions above \$5,000 to adhere to the county procurement process. An official from the Office of the Chief Procurement Officer (Procurement Office) informed us that this rule is in place to ensure that vendors



are not barred from doing business with the county, adhere to county ordinances, and follow living wage and child support rules. During our review of equitable sharing expenditure records within the period we audited, we found 40 instances of vendors who were paid more than \$5,000 within a fiscal year. According to documentation provided by the Procurement Office official, only three of these vendors were approved to do business with Cook County. We spoke with one vendor who has been doing work for the CCSAO for about 15 years, and the vendor did not recall going through any actions to be an approved vendor. Not complying with vendor regulations not only represents a bypassing of county-wide internal controls, but it is also unfair to other vendors who go through the required process to do business with the county.

We believe that the Guide is clear on the requirement to have equitable sharing funds managed within the agency's accounting system. Therefore, we recommend that the Criminal Division ensure that the CCSAO complies with the Equitable Sharing Guide to include DOJ equitable sharing funds in the Cook County financial system and ensure that equitable sharing funds are covered by county-wide internal controls for procurement.

#### *CCSAO Equitable Sharing Policies*

We requested from the CCSAO any of its own policies or procedures it uses for the administration of equitable sharing funds, and we received a policy document last revised in 1996 (1996 Policy). However, we found that the 1996 Policy is not sufficiently adhered to, has not been distributed to the appropriate employees, lacks guidance for basic procedures, and is in need of an update, as discussed below.

We performed testing related to the 1996 Policy to assess the CCSAO's adherence to its internal guidance and found areas in which the CCSAO's practices deviated from the 1996 Policy. For example, the 1996 Policy requires formal written approval for all equipment expenditures over \$1,000 and all vehicle transactions. We asked a CCSAO finance official and fleet management official for written approval documentation for four vehicles purchased during our review period, but they were not able to provide the required documentation.<sup>4</sup> We also identified three additional purchases within our review period that exceeded \$1,000 and did not have the required written approval.

Furthermore, we found that the 1996 Policy had not been distributed to appropriate employees. We spoke with multiple individuals within the CCSAO's Investigations Bureau and the Fleet Manager and found that they neither received training on, nor were they aware of the 1996 Policy, despite the fact that the policy covers tasks that they perform on a regular basis. Because the policy has guidelines for using equitable sharing funds to purchase vehicles, equipment,

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<sup>4</sup> For one of the purchases, the CCSAO provided an e-mail stating that an official verbally approved the expenditure.

supplies, and telecommunications devices, it should be distributed to the individuals who oversee the purchase of these items.

Additionally, the Guide requires agencies to establish an internal procedure to recommend expenditures from the equitable sharing account and for the agency head to authorize all expenditures. We found that the CCSAO's 1996 Policy contained neither an internal procedure that documented how the equitable sharing expenditure process worked, nor a requirement that all expenditures be approved by the agency head. Moreover, after speaking with multiple officials, we were unable to determine how the CCSAO decides when to use equitable sharing funds to pay for an expense. According to multiple officials within the Investigations Bureau, these decisions were made in the CFO's office, but according to the current CFO, these decisions were made by Investigations Bureau officials. In addition, we were informed that the head of the CCSAO had not been consulted on individual expenditures.

We also found that the 1996 Policy has not been revised in over 20 years, during which time policies governing the equitable sharing program have been updated at the federal level. For example, federal policies related to electronic transfers and electronic submission of data have been created since 1996, but these are not included in the CCSAO's 1996 Policy. When we spoke with a CCSAO Finance Official about this, he stated that the CCSAO plans to revise its internal policies in the near future.

We believe that the overall purpose of a policy document is to help organizations operate efficiently and effectively, particularly when personnel changes result in the loss of institutional knowledge. In this particular case, many of the equitable sharing responsibilities historically fell upon the CFO. When the previous CFO retired in November 2016, many years of institutional knowledge were lost. A well-written policy, which outlines proper procedures and responsibilities for principal tasks, would have helped mitigate this loss.

Based on the shortcomings we identified in the 1996 Policy, we recommend that the Criminal Division ensure that the CCSAO updates its equitable sharing policy to account for current equitable sharing procedures, including a process for deciding how and when equitable sharing funds are to be used. We also recommend that upon revision, the Criminal Division ensure that the CCSAO distribute and train the appropriate individuals on the new policy.

### *Controls over Property*

According to the Guide, participants in the equitable sharing program must implement standard internal controls to track tangible property. Further, the CCSAO's 1996 Policy requires that all equipment purchased with forfeiture funds be tagged and maintained in an inventory listing. We found that during our review period, the CCSAO did not track all property purchased with equitable sharing funds. We spoke with the CCSAO fleet manager, and he showed us that proper tracking is done in the vehicle management system for all vehicles transferred to the county through equitable sharing actions, as well as all vehicles purchased with

equitable sharing funds. However, we identified heavy duty shredders, routers, servers, and hard drives purchased with approximately \$114,058 in equitable sharing funds, which were not tracked in any property management system.

We brought this to the attention of a CCSAO official. This official informed us that the CCSAO would create an inventory listing for items purchased with equitable sharing funds and provided an electronic spreadsheet to illustrate how property will be tracked in the future. We reviewed the spreadsheet and found that it did not list any of the aforementioned electronic equipment. We therefore recommend that the Criminal Division ensure that the CCSAO reviews existing equitable sharing property and ensures that these items and new purchases are tracked in a manner compliant with CCSAO and equitable sharing guidelines.

### **Compliance with Audit Requirements**

The Guide requires the CCSAO to comply with audit requirements of the Single Audit Act and Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (OMB Circular A-133). OMB Circular A-133 required non-federal entities to have a single audit performed if they expended \$500,000 or more in federal funds in a given year.<sup>5</sup> The single audit report is required to include a Schedule of Expenditures of Federal Awards for the period covered by the auditee's financial statements. In addition, an entity must submit its single audit report no later than 9 months after the end of the fiscal year covered by the audit.

During our review, we found that the equitable sharing funds for FYs 2014 and 2015 were not included in an audit compliant with OMB Circular A-133. While Cook County had a single audit done for the county as a whole, DOJ equitable sharing funds were not included. However, the CCSAO provided us with other audit reports that focused on DOJ and Department of the Treasury equitable sharing funds. We examined these audit reports and found that they did not include many of the OMB Circular A-133 requirements, including sections on reporting on internal controls, compliance over federal programs, and a complete Summary of Auditor's Results.

The Comptroller's Office is responsible for the timely completion of the Cook County single audit report. We asked an official from the Comptroller's Office about the exclusion of equitable sharing funds from the county-wide single audit. The official replied that the decision to not include these funds in the county-wide audits was made prior to his start in 2012. Furthermore, this individual stated that the office relies on the financial information that the CCSAO forwards for single audit purposes and that the Comptroller's Office does not verify the information from the CCSAO. We also spoke with the auditors who performed the county-wide single audits completed during our review period, and they also stated that the exclusion

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<sup>5</sup> OMB Circular A-133 has been superseded by 2 C.F.R. 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance). The new guidance increased the expenditure threshold from \$500,000 to \$750,000 for fiscal years beginning on or after December 26, 2014. This increased threshold was in effect for the CCSAO's 2016 fiscal year.

of the CCSAO's equitable sharing funds was a historical CCSAO management decision. Lastly, we spoke with an auditor from the independent accounting firm that completed the non-A-133 compliant audits of the CCSAO's equitable sharing funds. The auditor informed us that the CCSAO's management had made the decision on the type of audit to be conducted for the equitable sharing funds. The auditor also noted that the equitable sharing funds were segregated from the county, reported separately, and did not meet the threshold required for a single audit when considered separately from the rest of the county. Due to retirements and changeover in the CCSAO's leadership, we were not able to speak with the CCSAO officials who would have overseen these processes during our review period and would have been able to provide insight on this matter.

We believe that the requirement to include equitable sharing funds in an entity-wide A-133 compliant audit is clear. Therefore, we recommend that the CCSAO develop procedures to ensure that DOJ equitable sharing funds are included in the county-wide single audit.

### **Use of Equitably Shared Resources**

The Guide requires that equitable sharing funds received by state and local agencies be used for law enforcement purposes and that these agencies use the funds prudently to avoid any appearance of extravagance, waste, or impropriety. For FYs 2014 through 2016, the CCSAO reported total expenditures of \$1,162,018, to pay for non-personnel items, such as vehicles, radio equipment, and office expenses, as well as \$97,997 for personnel-related costs. To determine whether these expenditures were supported and allowable under the equitable sharing guidelines, we reviewed a judgmental sample of 30 non-personnel and personnel transactions, totaling \$480,471. The sample included a variety of expenditures including legal notice publications, personnel costs, computer equipment purchases, training costs, and utility payments. We found that the expenditures we reviewed were generally allowable and supported, except where noted below.

#### *Legal Notice Publications*

During the period we reviewed, the CCSAO used a portion of its equitable sharing funds on expenses related to legal notice publications. We spoke with an official from the CCSAO's Asset Forfeiture Unit (Forfeiture Unit), the prosecuting unit responsible for state level asset seizures, to learn about these expenditures. This individual stated that state asset forfeitures over \$150,000 are required to have a legal notice published detailing information about the asset seized. The Forfeiture Unit official also informed us that historically the CCSAO used DOJ equitable sharing funds to pay a vendor that specializes in publishing legal notices.

However, according to the Forfeiture Unit official, as a matter of practice, the legal notice publication costs are reimbursed by the Illinois State Police (ISP). Further, upon reimbursement by the ISP, the funds are not returned to the DOJ equitable sharing account. Therefore, after the CCSAO makes outlays of DOJ equitable sharing funds and later gets those funds back from the ISP, the funds no longer are subjected to DOJ equitable sharing requirements. According to our

review, the amount expended in this manner totaled \$29,083 as of June 2017. We asked a CCSAO financial official about the matter and were told that the CCSAO would no longer use equitable sharing funds in this way. According to the Guide, shared funds may not be used as advance payment for expenditures being reimbursed or paid by other funds. Thus, as a result of the issues we identified, we question the \$29,083 in DOJ equitable sharing funds used for legal notice publications as of June 2017.

### *CCSAO Personnel Expenditures*

We also found that the CCSAO used DOJ equitable sharing funds to pay salary-related costs. According to the Guide, using equitable sharing funds to pay salary costs is generally impermissible, but there are a few exceptions. The exceptions include paying the salary of an officer hired to backfill the position of an officer assigned to a task force, overtime, officers working on specialized programs such as Drug Awareness Resistance Education, and payments for matching purposes on federal grants.

We found that in FY 2016, the CCSAO used equitable sharing funds to pay \$97,997 for the base salary and fringe benefits of an officer within its Investigations Bureau. According to an Investigations Bureau official, this officer had worked in financial crimes, which is not a specialized program, since 2010. In addition, this officer was not hired to replace another officer assigned to a task force. Therefore, we believe that these salary expenditures were not allowable, and we question the entire amount of \$97,997.

### *Supplanting*

According to the Guide, equitable sharing funds must be used to increase or supplement the resources of the receiving state or local law enforcement agency or any other recipient agency. To identify indicators of supplanting, we examined the CCSAO's total budgets for 4 fiscal years (FYs 2013 through 2016) and determined that the CCSAO budget increased in each fiscal year. We found no evidence to indicate that the CCSAO used equitable sharing funds to supplant its local resources during the scope of our audit.

## **Federal Equitable Sharing Agreement and Annual Certification Reports**

The Guide requires any state or local law enforcement agency that receives forfeited cash, property, or proceeds to submit an annual certification report. The submission of this form is a prerequisite to the approval of any equitable sharing request. The certification report must be submitted every year within 60 days after the end of the agency's fiscal year regardless of whether funds were received or maintained during the fiscal year. In addition, the head of the law enforcement agency and a designated official of the local governing body must sign the certification report. By signing the form, the signatories agree to be bound by the statutes and guidelines that regulate the equitable sharing program and certify that the law enforcement agency will comply with these guidelines and statutes.

We reviewed the CCSAO's FYs 2014, 2015, and 2016 certification reports and found that the appropriate officials signed the reports. In addition, we reviewed the reports to determine if they were submitted within the required 60-day window. Although our review indicated that the certification reports were not on time for FY 2014 and FY 2015, a CCSAO official provided evidence that there were technical issues with those submissions, and the CCSAO was in communication with the Criminal Division to fix the problem. Further, the CCSAO submitted its certification report in a timely manner for FY 2016. Therefore, we make no recommendation regarding the timeliness of the certification reports.

### **Applications for Transfer of Federally Forfeited Property**

An agency must complete a Form DAG-71 when requesting its portion of equitable sharing funds.<sup>6</sup> According to Guide requirements in place for a portion of our review period, all participating agencies should maintain a DAG-71 log of all sharing requests that consecutively numbers the requests. In addition, the Guide required that the DAG-71 log be updated when an E-share notification is received. These DAG-71 log requirements were effective until July 2015 when MLARS advised state and local law enforcement agencies that they no longer needed to maintain a DAG-71 log. We found that the CCSAO maintained copies of all submitted DAG-71s.

However, we determined that the CCSAO did not always submit its DAG-71s in a timely manner. Equitable sharing participants are required to submit requests for funding within 45 days of the related forfeiture.<sup>7</sup> We found that during our review period, there were 13 occasions when the CCSAO submitted DAG-71 forms so untimely that the assets were already distributed to other participating agencies. According to a CCSAO staff member, the untimely submissions were due to miscommunication within CCSAO departments.

The CCSAO's 1996 Policy does not address timeliness of DAG-71 submission. Late submission of DAG-71 forms can delay or impede payments and can affect activities funded by equitable sharing funds. Therefore, we recommend that the Criminal Division ensure that the CCSAO implements policies and procedures to help ensure that requests for equitable sharing funding are submitted in a timely manner.

### **Views of Responsible Officials**

Throughout the audit and at formal exit conference, we discussed the results of our review with officials from the CCSAO. Their input on specific issues has been included in the appropriate sections of the report.

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<sup>6</sup> The Form DAG-71, Application for Transfer of Federally Forfeited Property (DAG-71), is the DOJ form submitted by a state or local agency to the federal seizing agency to request a share of seized assets.

<sup>7</sup> Prior to August 11, 2014, the submission deadline was 60 days after the related seizure.

## **Conclusion**

Over the course of our audit, we identified deficiencies related to the CCSAO's management of DOJ equitable sharing funds. We noted various internal control weaknesses stemming from the exclusion of equitable sharing funds from the county-wide accounting system. We also identified \$127,080 in questioned costs. As a result, we make seven recommendations to the Criminal Division to assist in its administration of the CCSAO's equitable sharing program.

## **Recommendations**

We recommend that the Criminal Division:

1. Ensure that the CCSAO complies with the Equitable Sharing Guide to account for equitable sharing funds within the Cook County financial system and comply with county-wide procurement requirements.
2. Ensure that the CCSAO updates its equitable sharing policy to reflect current equitable sharing guidance, and that it distributes and trains the appropriate individuals on policy specifics.
3. Ensure that the CCSAO reviews existing equitable sharing property and ensures that these items and new purchases are tracked in a manner compliant with CCSAO and equitable sharing guidelines.
4. Ensure that the CCSAO develops procedures to ensure it follows single audit reporting requirements and accurately reports federal expenditures on the Cook County Schedule of Expenditures of Federal Awards.
5. Remedy the \$29,083 in unallowable equitable sharing expenditures associated with legal notice publication costs.
6. Remedy the \$97,997 in unallowable costs associated with impermissible personnel expenses.
7. Ensure that the CCSAO implements and adheres to policies and procedures to ensure timely submission of requests for equitable sharing funding.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objective.

### **Objective**

The objective of this audit was to assess whether equitably shared cash and property received by the requesting agency were accounted for properly and used for allowable purposes as defined by the applicable regulations and guidelines. We tested compliance with the conditions of the DOJ equitable sharing program. We reviewed laws, regulations, and guidelines governing the accounting for and use of DOJ equitable sharing receipts, including:

- Guide to Equitable Sharing for State and Local Law Enforcement Agencies, dated April 2009;
- Interim guidance on the permissible use of funds, issued by MLARS in July 2014; and
- OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations, revised June 2003.

Unless otherwise stated in our report, the criteria we audited against are contained in these documents.

### **Scope and Methodology**

Our audit concentrated on, but was not limited to, equitable sharing receipts received by the CCSAO from December 1, 2013, through November 30, 2016. During that period, the CCSAO received a total of \$880,199 and reported expenditures of \$1,162,018 in equitable sharing funds. We performed audit work mainly at the CCSAO located in Chicago, Illinois. We interviewed employees of the CCSAO and examined their records of DOJ asset forfeiture revenues and expenditures. We also interviewed officials at the Cook County Office of the Procurement Officer and Office of the County Comptroller, as well as reviewed their accounting records. Finally, we interviewed a vendor who did business with the CCSAO.

We judgmentally determined which transactions had the potential of being high-risk and selected a sample that contained the highest dollar transactions for each fiscal year, as well as other potentially impermissible transactions. This non-statistical sample design does not allow for the projection of test results to all disbursements. In total, we reviewed transactions totaling \$480,471 for our audit period.



In addition, we relied on computer-generated data from the Criminal Division's Money Laundering and Asset Recovery Section for determining equitably shared revenues and property awarded to the CCSAO during the audit period. We did not establish the reliability of the data contained in these systems as a whole. However, when the data used is viewed in context with other available evidence, we believe the opinions, conclusions, and recommendations included in this report are valid.

In planning and performing our audit, we considered internal controls established and used by the CCSAO in managing the DOJ Equitable Sharing Program. We did not assess the reliability of the CCSAO's overall financial management system or the internal controls of that system. Moreover, we did not assess internal controls and compliance with laws and regulations for the CCSAO government as a whole. Our audit included an evaluation of the CCSAO's compliance with the Single Audit Act for FYs 2014 and 2015. Our analysis of the CCSAO's single audit activities is included in the Compliance with Audit Requirements section of this report.

## SCHEDULE OF DOLLAR-RELATED FINDINGS

<u>Description</u>	<u>Amount</u>	<u>Page</u>
<b>Questioned Costs:<sup>8</sup></b>		
Legal Publication Costs	\$29,083	9
Impermissible Salary Expenses	<u>97,997</u>	9
Unallowable Costs	\$127,080	
<b>TOTAL DOLLAR-RELATED FINDINGS</b>	<b><u>\$127,080</u></b>	

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<sup>8</sup> **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements, or are not supported by adequate documentation at the time of the audit, or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, or the provision of supporting documentation.

**AUDITEE RESPONSE TO THE DRAFT AUDIT REPORT**



**OFFICE OF THE STATE'S ATTORNEY**  
COOK COUNTY, ILLINOIS

KIMBERLY M. FOXX  
STATE'S ATTORNEY

BRENSKI Q. COLEMAN  
CHIEF FINANCIAL OFFICER  
69 W. WASHINGTON ST. SUITE 3200  
Chicago, Illinois 60602

**July 7, 2017**

Carol S. Taraszka  
Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
500 W. Madison Street, Suite 1121  
Chicago, Illinois 60661

Re: Cook County State's Attorney's Office Official Response to DOJ Audit of FES Program

Dear Ms. Taraszka:

Please accept this letter as the Cook County's State's Attorney's Office ("CCSAO") official response to the Department of Justice Office of Inspector General's ("DOJ") Draft Report ("audit") regarding our office's management of our federal equitable sharing ("FES") account from FY 2014 to 2016.

As an initial matter, it is important to note that the current CCSAO administration was elected in November 2016. My employment with the Cook County State's Attorney as Chief Financial Officer began on December 1, 2016, as a part of the current State's Attorney's senior administration, whose first 4-year term also commenced on the same day. Thus, neither I, nor the current senior administration was present during any period of time the audit covered (FY 2014 to 2016) and my predecessor, who handled our federal equitable sharing FES accounts retired on November 30, 2016. These staffing changes, some of which were still in process during the audit, resulted in the loss of pertinent historical knowledge of events that occurred during the audit period. However, the DOJ can be assured that I and the current staff answered all DOJ inquires to the best of our knowledge and provided the DOJ with all requested information and documentation.

Before responding to the findings and recommendations, the State's Attorney's Office would like to emphasize that any findings of noncompliance identified in the audit were not attempts by the prior State's Attorney's administration to intentionally circumvent County procedures regarding accounting, purchasing and procurement policies related to FES funds or equitable sharing guidelines. Rather, the issues addressed in the audit likely stemmed from a misinterpretation of equitable sharing guidelines and an inconclusive opinion on whether or not the CCSAO is required to abide by the terms of the Cook County Procurement Code.

The section entitled *Booking procedures and internal controls*, criteria number 9, of the DOJ's 2009 Guide to Equitable Sharing for State and Local Law Enforcement Agencies, provides that state or local participating law enforcement agencies must obtain approval for expenditures from the governing body, such as the town council or city manager's office, if appropriate. A July 20, 2015 equitable sharing wire issued states that "Agencies are to follow their jurisdiction's approval and procurement policies for all expenditures." The DOJ audit concluded that the equitable sharing funds were maintained outside of the County-wide system, thus making it possible for the CCSAO to avoid county-wide legislatively mandated purchasing procedures and avoid multiple levels of controls over the procurement. While the CCSAO did in fact maintain the FES funds outside of the countywide accounting system, it is not clear that the CCSAO was legally obligated to adhere to such system. The CCSAO has concluded that Illinois State law permits the CCSAO, as a constitutional officer, to reserve the right to subject expenditures to the County procurement process.

The Cook County Procurement code ("Procurement Code") requires that all contract procurement by any Cook County elected official, including the State's Attorney, are subject to its terms and that all such procurements are to be made by the County's Chief Procurement Office. See Procurement Code, Sections 34-121; 34-122.

This notwithstanding, the State's Attorney is a constitutional officer. See *County of Cook ex rel. Rifkin v. Bear Stearns & Co.*, 215 Ill. 2d 466, 477-78 (2005); *People ex rel. Kunstman v. Nagano*, 389 Ill. 231, 249(1945); *People ex rel. Courtney v. Ashton*, 358 Ill. 146,150-151 (1934); see also Illinois Const., Art. VI, § 19. The Illinois Supreme Court has repeatedly held that constitutional officers such as the State's Attorney may not be stripped of any powers by a legislative body, nor have those powers transferred to others. *Rifkin*, 215 Ill. 2d at 478; *Kuntsman*, 389 Ill. 2d at 249; *Courtney*, 358 Ill. at 151; *Fergus v. Russell*, 270 Ill. 304, 388 (1915).

The statutory powers and duties of the State's Attorney are set forth in Division 3-9 of the Counties Code (55 ILCS 5/3-9001 *et seq.*). Section 3-9006(a) is particularly relevant and provides, in pertinent part, as follows;

The State's Attorney shall control the internal operations of his or her office and procure the necessary equipment, materials, and services to perform the duties of that office.

55 ILCS 5/3-9006(a). Based upon this statutory language, the State's Attorney's power to "procure the necessary equipment, materials, and services to perform the duties of that office" cannot legally be diminished by making the power subject to the Procurement Code. This conclusion is supported by the Illinois Supreme Court's holding in *Ashton v. Cook County*, 384 Ill. 287 (1943), and several opinions of the Illinois Attorney General, see 1978 Op. Atty Gen. 53 S-1329, 1996 Op. Atty Gen. 96-021.

Based upon the foregoing, the CCSAO is not legally required to abide by the terms of the Cook County Procurement Code when making contract procurements "necessary equipment, materials and services" to perform the duties of the office provided that the expenditure does not exceed the amount that the County Board has "appropriated" for these classifications. We believe this conclusion accounts for any non-compliance with the County procurement process during this audit period. However, the CCSAO is not arguing that FES funds should remain outside of countywide procurement process, but that it reserves the right to choose to do so.

The audit found 40 instances of vendors who were paid more than \$5,000 within a fiscal year, which, under the County's Procurement Code, would have required a contract. It should be noted that these 40 instances occurred over the course of 3 years. There were only 20 unique vendors used, 5 of which were related to automobile services, others were miscellaneous, but all specific to law enforcement investigation needs. One vendor, the College of DuPage, was procured for training purposes, which is permissible under the direct pay standard of the County's Procurement Code.

#### A. RESPONSE TO AUDIT FINDINGS & RECOMMENDATIONS

##### 1. Accounting for Equitable Shared Resources

The provision within equitable sharing guidelines that allows FES funds to be maintained by the jurisdiction's financial manager within a checkbook, as well as not to be comingled with any other funds (2009 Equitable Sharing Guide & July 20, 2015 wire), was misinterpreted. It appears that the CCSAO understood this provision to mean that FES funds were to be treated separate from the countywide accounting system. Funds were in fact maintained independent of the county's accounting system by the CCSAO. However, end of year account balance and activity reporting was provided each year for the periods in question to the County's Bureau of Finance. ~~The CCSAO accepts the DOJ recommendation to ensure the accounting of equitable sharing funds within the Cook County financial system.~~ The CCSAO is currently working with the County's Comptroller office to establish separate accounting for the funds. Such position is not a concession that Illinois State law requires CCSAO to adhere to the County's procurement process, but simply reflects its election to do so with respect to equitable sharing funds. Should the Criminal Division find the requirement to follow the County's procurement code a mandate to participate in the program, the CCSAO will not oppose to do so.

##### 2. CCSAO Equitable Sharing Policies & 3. Control Over Property

The audit states that the CCSAO's internal policies or procedures for the administration of equitable sharing funds were not sufficiently adhered to for the periods in question, had not been distributed to the appropriate employees, lacked guidance for basic procedures, and was need of an update. The CCSAO is in agreement that an internal policy manual for FES activity needs to be updated and routinely revisited to include new equitable sharing guidelines as they are issued and that such policy should be shared with all employees that work with the fund. This manual will also address the cataloging of capital assets (control of property) that are purchased with FES funds. The audit further states the CCSAO provided an incomplete listing of equipment purchased with FES funds, which is accurate. The office provided an intermediary listing of items to demonstrate how items will be

captured at the point purchased going forward. The initial process will be to conduct an extensive physical inventory of existing capital assets. The initial listing shared was not the final product; the CCSAO is in agreement that a full inventory list should be in place.

#### 4. Compliance with Audit Requirements

The misinterpretation of equitable sharing guidelines that FES funds were to be treated outside of the countywide accounting system resulted in FES funds not being included in the Cook County Single Audit; rather the office engaged an independent auditor to conduct audits for FY2014 and FY2015. Steps were taken to include FES funds in the countywide single audit for FY2016, but the time had passed logistically to do so. The prior independent auditor was engaged to audit funds under the OMB A-133 standards. In moving CCSAO FES funds into the countywide system, they will be subjected to Cook County Single Audit planning and execution beginning with Fiscal Year 2017.

##### Use of Equitably Shared Resources

The audit of FES funds of the CCSAO for FYs 2014 through FY2016 reported total expenditures of \$1,162,018, of which \$127,080 was identified to be associated with unallowable expenditures. The CCSAO does acknowledge and agree that the \$127,080 expenditures in question were not expended in accordance with equitable sharing funds guidelines for the period in question.

However it is important to note that no language in the audit suggests malfeasance, concern of extravagant purchases, or shows evidence of supplanting local resources for the periods in question.

#### 5. Legal Notice Publications

FES funds of \$29,083 were used for legal notice publications in the course of State narcotic cases. As noted in the audit, these funds, often reimbursed at the conclusion of a case were not deposited back into the FES account, but into the State forfeiture account. This was an administrative error. The CCSAO is in agreement with the audit that these expenditures were not in accordance with equitable sharing guidelines and has proactively ceased the practice of expending FES funds on legal notice publications. If the Criminal Division opts to remedy this questioned cost through recovery, we would respectfully ask that it is done through offset of future equitable sharing receipts.

#### 6. CCSAO Personnel Expenditures

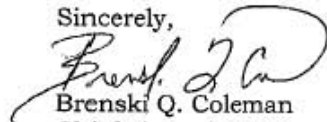
The audit states that FES funds of \$97,997 were used to reimburse the salary and fringe benefits of an officer in the investigations unit at a time when there were multiple officers assigned to other DEA task forces. However, per equitable sharing fund guidelines for the period in question, the officer salary to be reimbursement was to be a new hire, which this person was not. The CCSAO agrees with the audit finding. As equitable sharing guidelines are updated regarding allowable expenditures, to include salaries or other, the CCSAO will update internal procedures

accordingly and advise staff. If the Criminal Division opts to remedy this questioned cost through recovery, we would respectfully ask that it is done through offset of future equitable sharing receipts.

7. Applications for Transfer of Federally Forfeited Property

The CCSAO is in agreement that there were instances where applications to share in seized property for the periods in question were not submitted timely. The CCSAO is committed to ensuring timely submission of applications to share in seized property and will put necessary controls in place to both monitor and direct this activity. As equitable sharing guidelines are updated regarding the application for transfer of federally forfeited property or other, the CCSAO will update internal procedures accordingly and advise staff.

Sincerely,



Brenski Q. Coleman  
Chief Financial Officer  
Cook County State's Attorney's Office



Jennifer Ballard-Croft  
Chief of Staff/Chief Diversity Officer  
Cook County State's Attorney's Office

**THE CRIMINAL DIVISION MONEY LAUNDERING AND ASSET  
RECOVERY SECTION'S RESPONSE TO THE DRAFT AUDIT  
REPORT**



U.S. Department of Justice

Criminal Division

Money Laundering and Asset Recovery Section

Washington, D.C. 20530

JUL 11 2017

**MEMORANDUM**

**TO:** Carol S. Taraszka, Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General

**FROM:** Jennifer Bickford, Deputy Chief *Jennifer Bickford*  
Program Management and Training Unit  
Money Laundering and Asset  
Recovery Section

**SUBJECT:** DRAFT AUDIT REPORT of the Cook County State's Attorney's Office's  
Equitable Sharing Program Activities

In a memorandum dated June 16 2017, your office provided a draft audit report for the Cook County State's Attorney's Office (CCSAO), which included actions necessary for closure of the audit report findings. The Money Laundering and Asset Recovery Section (MLARS) concurs with all findings and recommendations stated in the draft audit report.

Upon receipt of the final audit report, MLARS will work with CCSAO to implement the corrective actions to resolve all findings.

cc: Denise Turcotte, Audit Liaison  
Criminal Division

Richard P. Theis, Assistant Director  
Audit Liaison Group  
Internal Revenue and Evaluation Office  
Justice Management Division



## OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT

The Department of Justice (DOJ) Office of the Inspector General (OIG) provided a draft of this audit report to the Cook County State's Attorney's Office (CCSAO) and the DOJ Criminal Division Money Laundering and Asset Recovery Section (MLARS). The individual response from the CCSAO is contained in Appendix 3 of this final report, and MLARS's response is incorporated in Appendix 4. In response to our draft report, MLARS concurred with our recommendations, and as a result, the status of the audit report is resolved. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

### Recommendations to the Criminal Division:

- 1. Ensure that the CCSAO complies with the Equitable Sharing Guide to account for equitable sharing funds within the Cook County financial system and comply with county-wide procurement requirements.**

Resolved. MLARS concurred with our recommendation and stated in its response that it will work with the CCSAO to implement necessary corrective actions.

In its response, the CCSAO indicated it had previously misinterpreted the equitable sharing program guidelines. The CCSAO also stated that it intends to manage its equitable sharing funds within the Cook County financial system and is currently working with the Office of the County Comptroller office to establish separate accounting for the funds.

The response also summarized the manner in which the CCSAO, as a constitutional officer, may not be legally required to adhere to the county Procurement Code in certain instances. In brief, the CCSAO's position is that Illinois State law permits the CCSAO, as a constitutional officer, to reserve the right to choose whether it will subject CCSAO expenditures to the County procurement process.

As noted in our report, the guidelines governing participation in DOJ's equitable sharing program clearly require participants to manage equitable sharing funds within the jurisdiction's financial system, including established processes for approval and procurement policies for all expenditures. Further, involvement in DOJ's equitable sharing program is voluntary and participants are expected to adhere to the requirements in order to receive funds from the program. According to the CCSAO's response, it will not oppose following the County's procurement code if the DOJ Criminal Division mandates compliance with such a requirement.

This recommendation can be closed when we receive evidence that equitable sharing funds are accounted for in a manner compliant with equitable sharing

guidelines. In addition, the Criminal Division should ensure that the CCSAO is appropriately following local procurement requirements.

**2. Ensure that the CCSAO updates its equitable sharing policy to reflect current equitable sharing guidance, and that it distributes and trains the appropriate individuals on policy specifics.**

Resolved. MLARS concurred with our recommendation and stated in its response that it will work with the CCSAO to implement necessary corrective actions.

In its response, the CCSAO acknowledged the need for an internal policy manual for its federal equitable sharing program activity. The CCSAO's response also states that the policy should be routinely revisited to include new equitable sharing guidelines as they are issued and that such policy should be shared with all employees that work with equitable sharing funds.

This recommendation can be closed when we receive evidence that the CCSAO has updated its equitable sharing policy to reflect current equitable sharing guidance, and that it has distributed and trained the appropriate individuals on policy specifics.

**3. Ensure that the CCSAO reviews existing equitable sharing property and ensures that these items and new purchases are tracked in a manner compliant with CCSAO and equitable sharing guidelines.**

Resolved. MLARS concurred with our recommendation and stated in its response that it will work with the CCSAO to implement corrective actions.

In its response, the CCSAO acknowledged that it did not have a complete listing of accountable property purchased with equitable sharing funds. The CCSAO also stated that it will conduct an extensive physical inventory of existing capital assets and that it is in agreement that a full inventory list should be in place.

This recommendation can be closed when we receive evidence that the CCSAO has implemented a tracking system for equitable sharing property in compliance with federal equitable sharing guidelines.

**4. Ensure that the CCSAO develops procedures to ensure it follows single audit reporting requirements and accurately reports federal expenditures on the Cook County Schedule of Expenditures of Federal Awards.**

Resolved. MLARS concurred with our recommendation and stated in its response that it will work with the CCSAO to implement corrective action.

In its response, the CCSAO said that equitable sharing guidelines had been previously misinterpreted and that, as a result, federal equitable sharing funds were treated outside of the countywide accounting system. The

CCSAO's response also indicates that federal equitable sharing funds will be included in the Cook County, Illinois, single audit planning and execution beginning with FY 2017.

This recommendation can be closed when we receive evidence that the CCSAO has developed procedures to ensure that it follows single audit reporting requirements and accurately reports federal expenditures on the Cook County Schedule of Expenditures of Federal Awards.

**5. Remedy the \$29,083 in unallowable equitable sharing expenditures associated with legal notice publication costs.**

Resolved. MLARS concurred with our recommendation and stated in its response that it will work with the CCSAO to implement corrective actions.

In its response, the CCSAO agreed that the use of \$29,083 in federal equitable sharing funds for legal notice publications was not in accordance with equitable sharing guidelines. The CCSAO added that this was due to an administrative error and that it has proactively ceased the practice of expending federal equitable sharing funds on legal notice publications.

This recommendation can be closed when we receive evidence that the \$29,083 in questioned costs have been remedied.

**6. Remedy the \$97,997 in unallowable costs associated with impermissible personnel expenses.**

Resolved. MLARS concurred with our recommendation and stated in its response that it will work with the CCSAO to implement corrective actions.

In its response, the CCSAO said that it agreed with the finding and as Equitable Sharing Guidelines are updated regarding allowable expenditures, the CCSAO will update internal procedures accordingly and advise staff.

This recommendation can be closed when we receive evidence that the \$97,997 in questioned costs have been remedied.

**7. Ensure that the CCSAO implements and adheres to policies and procedures to ensure timely submission of requests for equitable sharing funding.**

Resolved. MLARS concurred with our recommendation and stated in its response that it will work with the CCSAO to implement corrective actions.

In its response, the CCSAO said that it is committed to ensuring timely submission of applications to share in seized property and will put necessary controls and procedures in place to both monitor and direct this activity.

This recommendation can be closed when we receive evidence that the CCSAO has implemented policies and procedures to ensure timely submission of requests for equitable sharing funding.

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