



County of Milwaukee
Office of the Sheriff

David A. Clarke, Jr.
Sheriff

DATE: April 3, 2013

TO: Supervisor Mark Borkowski, 11th District
Chairman, Judiciary, Safety and General Services

FROM: Edward H. Bailey, Inspector, Milwaukee County Office of the Sheriff

SUBJECT: **From the Office of the Sheriff, providing a report related to Federal Forfeiture expenditures in compliance with the County FY2013 Budget, and updating the response to the audit entitled *Milwaukee County Office of the Sheriff's Federal Asset Forfeiture Fund Expenditures Comply with Program Criteria but Improvement Needed in Reporting Accuracy, Compliance with County Procurement Procedures.* (INFORMATIONAL ONLY)**

BACKGROUND: In 2012, the MCSO participated in the audit and subsequent reporting on the Milwaukee County Office of the Comptroller Audit Services Division's review of Milwaukee County Office of the Sheriff's Use of Federal Asset Forfeiture Program Funds. The subsequent report, *Milwaukee County Office of the Sheriff's Federal Asset Forfeiture Fund Expenditures Comply with Program Criteria but Improvement Needed in Reporting Accuracy, Compliance with County Procurement Procedures*, was then presented to the Committee. In that process, the MCSO provided responses to recommendations by the Audit Services Division. Included in these responses, the MCSO agreed to implement a system whereby travel costs charged to the Forfeiture Fund can be clearly identified and properly supported; Comply with Federal Forfeiture Fund guidelines by following all applicable County laws, rules, regulations and orders governing the use of public fund; and comply with the purchasing requirements as set forth in Chapter 32.20 of the County Ordinances when making purchases involving Forfeiture Funds. In a related action, under an amendment approved in the FY2013 Budget the board replaced language in such a manner as to request that the MCSO report to the Committee on Judiciary, Safety and General Services no later than April 2013, regarding Forfeiture funds compliance with Milwaukee County procurement rules.

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STATUS: Milwaukee County FFF / 2013 YTD

The Office of the Sheriff has implemented a new tracking and control system for all travel within the Office of the Sheriff. This system complies with county travel rules in that it clearly identifies and supports travel costs charged to the Federal Forfeiture Fund. The system continues the prior practice of reporting on expenses based upon the travel documentation and receipts submitted with expense reports. Final expense reports and supporting documentation are retained in regular and federal forfeiture travel files by the month expensed for easy access and expense verification. In addition, all Federal Forfeiture travel expenses charged to County travel credit cards are now reimbursed quarterly eliminating the need for expense accruals at year end which had been problematic.

In 2013 to date, the only expenditures from the FFF fund have been related to training, and reimbursement to the County Treasurer related to 2011 and 2012 travel identified in the audit:

01/2013

Transfer to Treasurer related to 2011 travel	\$20951.74
Transfer to Treasurer related to 2012 travel	\$ 7240.69

03/2013

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YTD, the MCSO has not had occasion to conduct goods / services purchasing through County Procurement. Moving forward, it does intend to use those processes as levels / situations warrant.

S:// Edward H. Bailey, I7

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