

OFFICE OF THE PROSECUTING ATTORNEY
VINTON COUNTY, OHIO

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Trecia Kimes-Brown
Prosecuting Attorney

William Archer, Jr.
Assistant Prosecuting Attorney

August 30, 2019

Cindy Owings Waugh
Vinton County Auditor
Court House
McArthur, Ohio 45651

Re: LETF account balance check

Dear Auditor Waugh:

One week ago, my staff delivered a letter to your office requesting that a check be issued for the balance of my LETF account so that the funds may be deposited in an outside institution. I have not received a reply. Can you please advise as to when I might expect the check? I appreciate your time. Thank you.

Very truly yours,



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August 23, 2019

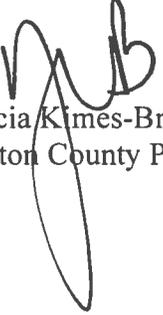
Cindy Owings Waugh
Vinton County Auditor
Court House
McArthur, Ohio 45651

Re: Law Enforcement Trust Fund Account

Dear Mrs. Owings Waugh:

At this time, I am requesting that you prepare a check to my office for the full balance of the Law Enforcement Trust Fund line item, established pursuant to Ohio Revised Code Section 2981.13. This is NOT the Mandatory Drug Fine Fund account. It also does not include any of the federal forfeiture line items that may still be included. I will be opening an outside account once I have the check. If you have any questions, please contact me. Thank you.

Very Truly Yours,



Trecia Kimes-Brown
Vinton County Prosecuting Attorney



Ohio Prosecuting Attorneys Association

To: OPAA Membership
From: Louis Tobin
RE: Law Enforcement Trust Fund Equitable Sharing
Date: March 15, 2019

The OPAA Executive Committee recently discussed an issue that has arisen regarding Law Enforcement Trust Funds and Equitable Sharing. The issue surrounds how the accounts should be established. Offices are handling this in a variety of ways and the Department of Justice has recently notified several Ohio counties that this is being handled incorrectly.

This memo is intended to reflect the discussion Executive Committee and to provide guidance to you on how LETF trust funds should be set up in order to receive equitable sharing funds from the federal government.

Prosecutors' offices should have three separate Law Enforcement Trust Fund accounts in order to accept equitable sharing funds.

- 1) R.C. 2981.13 Law Enforcement Trust Fund
- 2) U.S. Department of Justice Law Enforcement Trust Fund
- 3) U.S. Department of the Treasury Law Enforcement Trust Fund

The issue is how these accounts are set up (i.e. whether they are outside accounts managed by your office or inside accounts managed through the County Auditor). The R.C. 2981.13 LETF account must be established as an outside account because the accounts are not a public record. You may have direct access to funds in these accounts. The Department of Justice and Department of the Treasury accounts must be inside accounts because they are a public record under federal law. Additionally, federal rules prohibit prosecutors from having direct access to these funds. These inside accounts must be managed through your county auditor.

The Department of Justice says that it is possible to have one inside account to receive both Department of Justice funds and Department of the Treasury funds as long as those funds are identified separately in the one account to prevent commingling of funds. It is, however, advisable to just create separate accounts for each.

Finally, if you do participate in equitable sharing, the Office of Management and Budget will require that you file a form annually in February. Failure to file the form can negatively impact your accounts now and in the future.

For more detailed information, please see the attached US DOJ/Department of the Treasury Guide to Equitable Sharing or contact DOJ Supervisor Anne Insley at 202.353.8880.