



**U.S. Department of Justice**

**Criminal Division**

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*Money Laundering and Asset Recovery Section*

*Washington, D.C. 20530*

October 31, 2023

Rafael Medina, Chief  
Wethersfield Police Department  
250 Silas Deane Highway  
Wethersfield, CT 06109

**Re: Wethersfield Police Department Equitable Sharing Program Review  
NCIC: CT0015900**

Dear Chief Medina,

The Money Laundering and Asset Recovery Section has completed its compliance review of the Wethersfield Police Department's Equitable Sharing Program activities. Please provide a response to the findings identified in the compliance review report within 30 days of this correspondence, along with any supporting documentation, policies, or procedures. If you have any questions please contact Teresa Franklin, Equitable Sharing Program Manager, at 202-304-9201 or [Teresa.franklin2@usdoj.gov](mailto:Teresa.franklin2@usdoj.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "R M C", with a horizontal line extending to the right.

R. Matthew Colon, Deputy Chief  
Program Management and Training Unit  
Money Laundering and Asset  
Recovery Section

Enclosure

cc: Marc Petruzzi, Captain  
Wethersfield Police Department

Tanisha Murray, Operations Analyst  
Wethersfield Police Department

Rebecca Switaj, Operations Analyst  
Town of Wethersfield



**Money Laundering and Asset Recovery Section**  
U.S. Department of Justice  
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# **Wethersfield Police Department**

## **Equitable Sharing Compliance Review Report**

October 2023



## U.S. Department of Justice

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Money Laundering and Asset Recovery Section

Washington, D.C. 20530

On May 12, 2023, the Money Laundering and Asset Recovery Section (MLARS) initiated a review of the Wethersfield Police Department's (WPD) compliance with requirements of the Department of Justice (DOJ) Equitable Sharing Program (Program) as outlined in the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* (July 2018) (*Guide*)<sup>1</sup> and with the policies and procedures of the Town of Wethersfield. This report sets forth the objectives, approach, findings, and requirements of our compliance review.

#### **I. Review Objectives**

1. Identify and assess the effects of any significant noncompliance with the *Guide* policies, laws, regulations, and agreements related to the Program.
2. Identify and assess internal controls over Program-related transactions, balances, and conditions that would result in significant deficiencies or material weaknesses.
3. Examine Program-related expenditures, identify impermissible expenditures, and assess the prevalence and consequences of improper expenditures.
4. Review management and practices to ensure the prevention of fraud, waste, and abuse and the promotion of public confidence in the integrity of the Program.

#### **II. Review Approach and Summary**

MLARS reviewed operating practices, transactions, and balances on Program ledgers for WPD's Fiscal Years 2020 through 2022. The review team conducted interviews, tested samples of Program receipts and expenditures, as well as reviewed policies, internal controls, and Equitable Sharing Agreements and Certifications (ESACs).

MLARS identified **four** findings and **\$0.00** in impermissible or questioned costs.

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<sup>1</sup> All transactions prior to July 23, 2018, were tested in accordance with the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* (April 2009) and subsequent updates. Requirements enumerated in this report are current with respect to the July 2018 *Guide* unless otherwise noted. Findings were not issued if a sample complied with the *Guide* as written at the time the sample transaction occurred even if the transaction no longer complies with current guidance.

### **III. Review Findings and Requirements**

#### **A. Single Audit Reporting Issues**

**Requirement:** Section VII.C of the *Guide* states that state and local law enforcement agencies that receive equitable sharing must comply with the applicable Single Audit Act Amendments of 1996 and *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* or any subsequent updates to the *Guide*.

**Finding:** WPD misreported its Program expenditures on the annual Schedule of Expenditures of Federal Awards (SEFA). Specifically, WPD reported its DOJ Program expenditures in combination with its Department of the Treasury (Treasury) Program expenditures on the Town's SEFA under Assistance Listing Number (ALN) 16.922 for Fiscal Years 2020 and 2021.

MLARS noted during the onsite review that the Town's SEFA for Fiscal Year 2022 was not available.

#### **Corrective Action:**

WPD must provide correspondence from the Town's independent auditor confirming they received WPD's DOJ Program expenditures for Fiscal Year 2022. WPD must ensure its DOJ Program expenditures are reported on the Town's SEFA accurately and timely. Additionally, WPD must update and implement policies and procedures to comply with Section VII.C of the *Guide*.

#### **B. ESAC Reporting Issues**

**Requirement:** Section VII.A of the *Guide* states that agencies must annually submit an ESAC to maintain compliance and certify that the agency will comply with Program guidelines and statutes. Signatories of the ESAC certify that the information reported on the ESAC is true and accurate.

**Finding:** The following issues were identified:

- WPD did not accurately report firearm sale proceeds as "Other Income - Sale Proceeds" on the ESACs for Fiscal Years 2020 through 2022. Specifically, rather than reporting the income, WPD reported a reduced amount for its expenditures on the ESACs. *See* Appendix A for details.
- WPD submitted its ESAC for Fiscal Year 2022 after the submission deadline.
- WPD's budget reported on Fiscal Year 2021 ESAC did not match the amount reported on the Town's Budget report for the current fiscal year.

#### **Corrective Action:**

WPD must report all sale proceeds as "Other Income-Sale Proceeds" on future ESACs. WPD

must verify its budget and all DOJ Program revenue and expenditure balances reported on future ESACs are consistent with its financial records. WPD must update and implement policies and procedures to comply with Section VII.A of the *Guide*.

### **C. Inventory Management Issues**

**Requirement:** Section VI.A.5 of the *Guide* states that agencies must maintain and follow written policies for accounting, bookkeeping, inventory control, and procurement that comply with the applicable provisions of the *Uniform Guidance*.

**Finding:** The following issues were identified:

- WPD did not maintain an adequate inventory log to track equipment purchased with its DOJ Program funds.
- WPD did not provide evidence of a physical inventory audit of property and equipment purchased with its DOJ Program funds and reconciliation of records as outlined in the *Uniform Guidance*.

### **Corrective Action:**

WPD must provide evidence of an inventory management system that adequately tracks property and equipment purchased with its DOJ Program funds in accordance with federal, jurisdiction, and *Guide* policies. At a minimum, the inventory log must include a property or equipment description, serial number or other identification number, funding source, title holder, acquisition date, property cost, federal participation percentage, location, use and condition, and any disposition data including the disposal date and sale price. Additionally, MLARS requires property and equipment with serial numbers that do not meet the minimum inventory tracking threshold amount to also be tracked in WPD's inventory management system. WPD must provide evidence that all property and equipment purchased with its DOJ Program funds have been reconciled to its inventory system, including any assets sold, lost, stolen, destroyed, or otherwise disposed of within the last five fiscal years. In addition, WPD must update and implement policies and procedures to comply with Section VI.A.5 of the *Guide*.

### **D. Internal Control Deficiencies**

**Requirement:** Section VI of the *Guide* states that all participating state and local law enforcement agencies must implement standard accounting procedures and internal controls that are consistent with the guidelines to track equitably shared funds and tangible property. Section VI.A.5 of the *Guide* states that agencies must maintain and follow written policies for accounting, bookkeeping, inventory control, and procurement that comply with the applicable provisions of the *Uniform Guidance*.

**Finding:** The following issues were identified:

- WPD did not maintain documentation for various expenditures sampled from Fiscal Years 2020 through 2022. The missing documentation included appropriate bids, quotes, purchase orders, requests for payments, and travel authorization forms. MLARS confirmed while onsite that approvals for the sampled expenditures were obtained from the agency head or designee prior to disbursement of funds and all expenditures were deemed permissible.
- WPD did not verify vendors were registered and in good standing with System for Award Management (SAM.gov) requirements prior to the disbursement of DOJ Program funds. MLARS noted while onsite that no vendor used to purchase goods and services with Program funds had an active exclusion at the time of purchasing.

**Corrective Action:**

WPD must update and implement policies and procedures to comply with Sections VI and VI.A.5 of the *Guide*.

**IV. Conclusion**

WPD must provide MLARS with updated standard operating procedures (SOPs) that address Findings A, B, C, and D. The SOPs must be approved and signed by the Chief or designee. WPD must provide evidence that the updated policies and procedures have been distributed or are accessible to all applicable personnel who play a role in the administration of the agency's equitable sharing activities. The *Standards for Internal Control in Federal Government* issued by the Government Accountability Office may be used as guidance to update the SOPs. For more information, please visit <https://www.gao.gov/assets/gao-14-704g.pdf>

All key personnel responsible for tasks within the DOJ Equitable Sharing process must complete the DOJ Equitable Sharing training. MLARS will provide further guidance on registration.

**Appendix A: Firearm Sale Proceeds Misreported on WPD's ESACs for Fiscal Years 2020 through 2022.**

The following samples selected for testing were firearm sale proceeds not reported as Other Income-Sale Proceeds on the ESACs for Fiscal Years 2020 through 2022.

<b>Fiscal Year</b>	<b>Transaction Description</b>	<b>Amount</b>
Fiscal Year 2020	Firearm Sale Proceeds	\$260.00
Fiscal Year 2021		\$260.00
Fiscal Year 2022		\$1,225.00
<b>Total</b>		<b>\$1,745.00</b>