

# The City of Portsmouth

"Where the Ohio and Scioto Meet"

## Department of Finance

Municipal Building, Room 3

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*M. Trent Williams*  
City Auditor



TO: CHARLES HORNER, CHIEF OF POLICE

FROM: M. TRENT WILLIAMS, AUDITOR

DATE: MAY 8, 2006

RE: PORTSMOUTH POLICE DEPARTMENT SPECIAL ACCOUNT

COPY: MAYOR, CITY SOLICITOR AND CITY COUNCIL  
RICHARD SKETEL, CHIEF DEPUTY AUDITOR OF STATE, ATHENS REG.



As a result of our recent discussions and exchange of information with the Athens Regional Office of the Auditor of State regarding the checking account currently being held by the Chief of Police known as the "Portsmouth Police Department Special Account", it has been advised and is therefore necessary that all funds in this account be deposited immediately with the Portsmouth City Auditor's office. You are instructed to write a check to M. Trent Williams, Auditor/Treasurer, City of Portsmouth, in the amount of the current unexpended balance of the checking account, along with a Pay-In form for deposit into the Mandatory Fines Fund Revenue Account #223.000.4518 and the Law Enforcement Trust Fund Revenue Account #225.000.4521. Your Pay-In form should specifically differentiate the part being deposited into the Mandatory Fines fund from the Law Enforcement Trust fund.

The Special Account will become part of the existing Mandatory Fines Fund and Law Enforcement Trust Fund and will be subject to annual appropriation by Portsmouth City Council. Upon receipt of these funds, a Council Letter will be written to City Council to request the appropriation of the balance of the account for continued use of the funds for the remainder of the year 2006. Subsequent years' appropriations of the fund will be consistent with all other special revenue funds within the annual appropriations ordinance.

The Law Enforcement Trust Fund will be available to the Chief of Police, subject to the above referenced appropriations, the established accounting policies and ordinances of the City of Portsmouth, the policy established by the Chief regarding use of the funds and pertinent sections of the Ohio Revised Code. Whenever possible, requests for

disbursements from the Mandatory Fines Fund and Law Enforcement Trust Fund will be made through the City Auditor's office to specific vendors for specific permissible purposes with the disbursement directly to the vendor in non-sensitive matters. Where matters of disbursement are of a sensitive nature, where the disbursement by the Auditor could compromise law enforcement activities or investigations, the disbursement will be made through the City Auditor's office to the Chief of Police. The Chief will be required to keep an internal accounting of the use of sensitive disbursements subject to the rules and regulations established governing the use of these funds as well as maintaining compliance with pertinent sections of Ohio Revised Code.

Upon conveyance of the balance of the Special Account to the City Auditor's office, it will be necessary that the Special Account be closed and documentation provided reflecting evidence of the termination of the special account. A copy of any financial activity reports filed annually with the Attorney General's office regarding the use of the Mandatory Fines Fund and Law Enforcement funds shall be simultaneously filed with the City Auditor and will be a matter of public record and subject to audit.

Thank you for your cooperativeness in providing any and all documentation to the independent auditor in the annual audit last year and again this year to the Auditor of State and to the City Auditor. Do not hesitate to contact my office or Chief Deputy Sketel if we may provide any further assistance in complying with this issue or in any further clarification of this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'M. Trent Williams', written over a horizontal line.

M. TRENT WILLIAMS, AUDITOR