



EQUITABLE SHARING WIRE

September 11, 2014

Removal of CFDA Number for JLEO Funds

On April 3, 2013, the Asset Forfeiture and Money Laundering Section released an *Equitable Sharing Wire* referencing CFDA (Catalog of Federal Domestic Assistance) Number 16.111 for Joint Law Enforcement Operations (JLEO) funds. JLEO funds are paid to state and local law enforcement agencies from federal seizing agencies such as DEA or FBI to reimburse expenses incurred in joint law enforcement operations. Typical expenses appropriate for reimbursement include overtime, travel, fuel, training, and equipment. This CFDA number was created so that your agency or governing body's independent auditors could include JLEO funds on the Schedule of Expenditures of Federal Awards (SEFA) in the annual A-133 OMB Single Audit. However, it has been determined that because these funds are not a grant, but rather a direct reimbursement for an incurred cost, they

should not be included in the jurisdiction's single audit.

The removal of the JLEO program from the CFDA list has no bearing on the reporting of Department of Justice Equitable Sharing Program funds received by participating state and local law enforcement agencies. Department of Justice equitable sharing funds must still be included in the jurisdiction's single audit under CFDA #16.922. As a reminder, JLEO funds should not be reported on the Equitable Sharing Agreement and Certification form filed annually with AFMLS. A common discrepancy that can cause delay in compliance is the commingling and reporting of JLEO funds with equitable sharing funds. If you have any questions regarding the A-133 Audit process, please email A133sharing@usdoj.gov.

Visit Us at the International Association of Chiefs of Police Conference

Stop by AFMLS booth #1045 to meet the staff and get updates on changes with the Department of Justice Equitable Sharing Program.



OCTOBER 25-28
ORLANDO, FL

ORANGE COUNTY CONVENTION CENTER

Key Contacts

Permissible Use of Funds
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Subscription

To **subscribe** or **unsubscribe** to or from this email, please send a plain text email to eswire-subscribe@lists.usdoj.gov or eswire-unsubscribe@lists.usdoj.gov.

Websites

Department of Justice Equitable Sharing Program
www.justice.gov/criminal/afmls/equitable-sharing/

Treasury Executive Office for Asset Forfeiture

www.treasury.gov/about/organizational-structure/offices/Pages/The-Executive-Office-for-Asset-Forfeiture.aspx