

I, Harris, County Manager for Franklin County am providing the following statement in response to the investigation underway of the Franklin County Sheriff's office.

During the course of the normal and customary financial audit (for FY 2009-2010) conducted by Winston, Williams and Creech, the Finance Director, Chuck Murray (with my total concurrence) requested that the drug funds be audited. The level of spending for drug buys had increased from year to year and because "cash" was involved, both Mr. Murray and I agreed it would be prudent to have our auditor review.

In addition to the level of increased spending, I had concerns (as did Mr. Murray) about the internal controls that were maintained. I had been assured by Sheriff Pat Green that he had internal controls. The Finance Director had previously provided Sheriff Green with a template (guide) to go by that he may want to consider. (The Sheriff did provide the Finance Director with a report covering 01/06/09 – 04/21/10).

At our request, our auditor, Jim Winston, met with staff at the Sheriff's Department to begin his audit. After meeting with agents, William Mitchell and Wayne Daniels, he followed up with Finance Director Chuck Murray and me. Mr. Winston indicated he was satisfied with the documentation provided by the agents and reported such to us. However, as we discussed the amount of money that staff accounted for, it was noted that the bulk of the funds remained unaccounted. It was agreed that Mr. Winston would follow up with the Sheriff.

After meeting with the Sheriff, Mr. Winston requested additional information from the Sheriff (see email from Jim Winston to Sheriff Pat Green dated 12/28/10) regarding "names of the Federal and State agencies drug funds had been dispersed to."

Later (January 24th, I believe) Jim Winston, Chuck Murray and I met to discuss the auditors concerns. County Attorney Darnell Batton joined us during the meeting. It was decided that Jim would meet with the Sheriff during the week in an effort to obtain the additional information. A scheduled time was set but the Sheriff was unable to meet due to sickness according to his assistant, Nancy Neal (per Jim Winston).

On Sunday, January 30th, (County Attorney Darnell Batton called to advise that he needed to make me aware that it was his understanding that the Sheriff would be tendering his resignation to the Chairman on this date. I was en route home from Raleigh. I indicated to Attorney Batton that I would meet him in my office along with Finance Director, Chuck Murray.

We were later joined by Attorney Boyd Sturges (Attorney for the Sheriff's Department) and Chief Deputy Elliott Pinnell. Attorney Sturges provided me a copy of the Sheriff's resignation.

During our conversation, Attorney Sturges indicated that he had met with the Sheriff at the Sheriff's request. According to Attorney Sturges, the Sheriff had made him aware that an audit was underway of his department that involved money. Sturges described the meeting with the

Sheriff where the Sheriff appeared extremely distraught, upset. Mr. Murray, Mr. Batton and I explained that the County's auditors had not been able to complete the audit where some drug funds were in question. Attorney Sturges stated when he had met with the Sheriff he was up and down – one minute saying he would fight this thing. Attorney Sturges stated he encouraged him to calm down – that if a technicality had occurred, it could be addressed. Attorney Sturges suggested a polygraph test could be administered. It was my understanding from Attorney Sturges' comments that the Sheriff indicated to Attorney Sturges that he (Sheriff) could not take the test. Attorney Sturges indicated that he had advised Sheriff Green to retain counsel. When Finance Director inquired of Attorney Sturges about how much money – at one point Attorney Sturges remarked \$109,000. I am not sure if he meant this as a direct answer to Mr. Murray's question. I inferred that it was the answer.

I spoke with Interim Sheriff about the necessity of securing all county-issued equipment. He agreed to do so.

Later in the evening on January 30, 2011, Chairman Dunston came to my office and I provided him the Sheriff's resignation.

It was agreed upon that Attorney Batton move forward with a meeting with District Attorney Sam Currin in the a.m. on January 31. Considering the fact that the audit was incomplete and the bulk of drug funds had not been satisfactorily accounted for, coupled with the fact the Sheriff abruptly resigned, administratively it was deemed necessary to move forward and advise the Board at an Emergency called meeting on January 31, 2011 at 7:00.

On Monday morning, January 31, 2011, I requested Coy Floyd to disable former Sheriff Green's computer access.

We reiterated the importance of securing all County issued and owned property.

The above statement is a brief summary of key events up to the Sheriff's resignation. The audit remains incomplete.

02/03/11

County Manager Angela Harris, Finance Director Chuck Murray and Furman Burnette (employee of Sheriff's Department)

Furman Burnette in the office and requested to speak with Finance Director Chuck Murray and me.

I agreed and the above met in the manager's office. I explained at the onset of the meeting that we expected his full cooperation with the SBI and while we could listen to any concerns, our discussion did not constitute an interview (the SBI would interview him). He understood.

Below are comments, statements made by Mr. Burnette to Mr. Murray and me:

Mr. Burnette mentioned the phone and referenced Brennan.

He expressed concern about the evidence room; stated that Ellen had been asked to count money but he didn't know how long ago. He stated that he wanted it investigated thoroughly but he didn't see anything.

He referenced United Way – stated he didn't know the full story – funds to be used with Shop with Cops; stated "we have no records."

Anybody involved –get help (he wants them to get help)

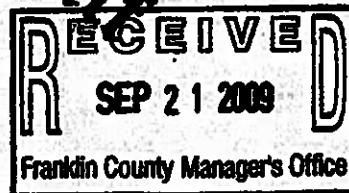
3 keys – Sheriff, CCBI and maybe Elliott? Chief Deputy (referencing the Evidence Room)

Don't know for sure if Evidence Room back into (wasn't sure if anyone had gone back into the room)

Vehicle behind the fence (yesterday); roped off (reference to Sheriff's vehicle)

Office of the Sheriff

Franklin County



Office 919-496-2186
Home 919-853-3782

Sheriff Pat A. Green
285 T. Kemp Road
Louisburg, North Carolina 27549

Fax # 919-496-5429

September 18, 2009

Angela Harris, County Manager
113 Market St.
Louisburg, NC 27549

Dear Manager Harris:

I have reviewed all the previous drug buy cases that you and Finance Director Murray have brought to my attention and found that all the money we used during that period of time was for five (5) ongoing Federal Investigations that are still pending and awaiting Indictments.

I must tell you that the \$89,500 appears to be high but when you take into consideration that drugs buys at \$5,000 to \$8500 a pop it doesn't take long to add up to what we have spent. Not to mention having to pay Informants for their introductions and information. I also call your attention to the fact that we have 8 people working drugs now which is more than we have ever had before so that in turn opens up more cases and the spending of more money than we use to.

We also had to pay out \$5000.00 to an Informant that provided information leading to the arrest of the Suspect in the murder that occurred in the Margaret community this past year.

I also want to make you aware that the Federal cases we are working and are pending Federal Indictments against are significant Major Narcotics Traffickers in and around Franklin County. We are not talking about small time drug dealers. These individuals have assets that will be seized which will help offset the expenses we have incurred thus far as a result of these investigations. Should you have anymore questions please give me a call.

Sincerely,

A handwritten signature in black ink, appearing to read "Pat A. Green".

Pat A. Green,
Sheriff of Franklin County

~~Drug~~

Drug A

Total 89,500

7/15	5000
8/5	2500
9/16	7500
10/7	5000
11/4	8500
12/16	7000
1/13	7500
2/9	7000
2/23	5000
3/25	5000
4/7	6000
5/21	2000
6/22	6500
7/6	6500
7/21	8500

Concerns of possible misuse of funds in Sheriff's Office: Chuck Murray prepared on 2/2/2011:

In a conversation at the copier in the County Administration building, (see email for date, December 2009) **William Mitchell (Lead Drug Agent for the Sheriff's office)** was making copies at the copier. I made a comment to Mr. Mitchell that I sure hoped all the drug money they were spending was paying off. He said **"what you talking about?"** I repeated, I hope the sheriff's office was being successful with all the drug money you were spending. He stated to me that he had not gotten any drug money in a while and that the County would not give him any to spend. I told him you are mistaken because we had given them quite a bunch. I printed off some reports showing him how much we had given him. **He had a loss for words. He said that the money didn't come to him and he did not know anything about this money.** This gave me a red flag that maybe something was might not be right. **(See email)**

I immediately went and told the County Manager (Angela Harris) of the conversation I had just had with Mr. Mitchell and alerted her we might have a concern. We discussed it and **I went back to my office and sent an email of my concern to Darnell Batton (County Atty.) and Mattie May, my Lead person in Finance,**

It wasn't long before the **Sheriff called irate to the County Manager (Angela Harris)** complaining about me (Finance Director) that I should not be talking to his guys about money. After talking with him for awhile, the Manager finally got him calmed down and **they both agreed I was just doing my job.**

I continued to watch large amounts of drug requests go out the door. I informed the Manager on most everyone and that my concern was still there. I talked with the County Attorney about it often and we all decided to ask the sheriff for documentation on his drug expenses. The Sheriff was furious on how we were questioning his integrity. Even though I prepared him a guide to us and sent him documentation of every drug payment we made, it still took him quite a while to compile the report. See emails on why it was taking some time.

Finally in May 2010, he hand delivered to my office a reconciliation statement of the drug fund with no back up documentation. He went on to say he knew I was just doing my job, but **he needed to tell me some things that were very confidential on how they were using the funds and needed more than usual.** He told me that he was working on a **HUGE Federal Drug Investigation that involved a county commissioner and two senators.** Well that kind of through a new light on things but still did not eliminate my concern totally, but felt a little better about it.

I informed the County Manager and the County Attorney of the conversation and we were all pretty much in shock. We had some discussions about it so upon the Managers approval, we continued to allow the Sheriff's Office to request drug funds and she made it clear to the Sheriff that he needed to make sure he had proper documentation. **He assured her he had it.**

Maybe a couple of months after that, maybe August or September, **Lt. William Mitchell (Lead Drug Investigator)** swings by my office and **tells me that I am going to be pleasantly surprised of the outcome of a special Federal Drug Investigation that is currently in the hands of the US Attorney General's Office and that it is going to shock everyone.** He told me the **Sheriff apologized to him about not informing him earlier about the case and that he should have trusted him, but the Feds wanted him not to trust anyone in his department about this particular case. He was laughing and carrying on and I think he was relieved that now he knew where the undercover drug money had gone.**

As part of the normal course of the audit, Our Auditors (Winston Williams and Creech) provided me with the **Management and Fraud questionnaire that is required to be completed each year** as part of the audit. I completed it and one of the areas of concern I identified was the large

amount of money spent by the Sheriff's Office for Undercover Drug Fund Activity. (copy included in packet). After discussions with the Auditors, the auditors decided to take a look at their documentation and contacted the Sheriff's office to verify some records. The auditors stated the Drug Guys (Mitchell and Wayne) seemed to have adequate documentation, but it was only for small money, so where was the BIG Money? The auditor made contact with the Sheriff and got some info, but it still did not satisfy everyone (County Attorney, Manager, and Finance Director). Sheriff also told the Auditor of a large Federal Investigation that involved a county commissioner and that the case is in the US Attorney's General Hands at their meeting. Auditor stated he thought the Sheriff was legit. Sheriff told Auditor that he gave the money to the Feds, and that there would be no more large sums of dollars needed now as the case was handed off to the US Attorney's Office. Even after this conversation with the auditor, the Sheriff continued to request more Drug Fund Money. I sent emails to the Auditor to show he was still requesting dollars.

Meanwhile, we kind of get a "twist" in the audit. "Jim Winston (Lead Auditor) receives an email or phone call from a Chris Jackson, identifying himself as a retired Federal DEA Agent. According to Mr. Winston, Mr. Jackson told him he was familiar with the case involving a county commissioner and that the sheriff was very aggressive in the case and could have spent a large amount of dollars in that area. Mr. Winston stated could it have been \$150,000? Jackson stated it could have but that the Sheriff never gave him any dollars, the county handled that part.

Well in obtaining this kind of information coming from a retired Federal Drug Enforcement Agent, it was kind of confirming that "maybe" the Sheriff actually spent those large sums of money on a case and that involved one of our county commissioners and we have a serious problem in that one of our commissioners is really under Federal Drug Investigation. Sheriff doesn't disclose which commissioner it is so it kind of creates a new problem for us.

Jim Winston (Auditor) tries one last time to get more documentation from the Sheriff but he cancels his appointment with the auditor scheduled for Friday January 28th, 2011. Before Jim can meet again with the Sheriff, the Sheriff resigns on Sunday January 30th, 2011.

According to Furman Burnette with the Sheriff's office, Chris Jackson the retired Federal DEA agent that called the Auditor, called the Sheriff's office early on Monday morning asking about the Sheriff's resignation. I am not sure who he talked but this was stated to me by Furman Burnette who is a career law enforcement officer in the Franklin County Sheriff's office, so I do not know if Chris Jackson is involved in a case or not, tried to cover for the Sheriff, or what?. Might be worth pursuing.

Learning of the Sheriff's resignation: *by Chuck Murray, Finance Director*

It was a Sunday afternoon when I received a call from the County Attorney - Darnell Batton stating I needed to come in to work to meet with Angela Harris (the County Manager) and Mr. Batton (County Atty.) to discuss the Sheriff's resignation. Mr. Batton stated that the Sheriff had resigned and that we would be going to the SBI on Monday Morning (1/31). After meeting for a while, Mr. Boyd Sturges (Sheriff's Office Atty) and Elliot Pinnell (Current Acting Sheriff) came into our meeting and delivered a copy of the Sheriff's resignation letter. Mr. Sturges went through a series of events and basically stated the Sheriff was emotional and stated some money was missing from the Sheriff's Office and that an audit had discovered it.

Mr. Sturges (Sheriff Office Atty) informed the group that he told the Sheriff that if it was a record keeping problem, maybe that could seek help in fixing the problem. Mr. Sturges stated: The Sheriff (Pat Green) said no you don't understand, money is missing! Mr. Sturges stated no problem, he knew a retired law enforcement individual who could administer a polygraph to all and find out where the money went. At that point, according to Mr. Sturges, Pat Green (former sheriff) informed him he could not take a polygraph. At that point, Mr. Sturges stated he told Pat Green that he needed a lawyer.

After a few minutes of discussion, I ask Mr. Boyd Sturges (Sheriff Atty.) did he have an idea of how much was missing? He stated \$109,000 and talked about different class of Felonies and that this was a serious felony because it was over \$100,000. The County Manager (Angela Harris) also heard Mr. Sturges statement that \$109,000 was what he answered to my question as to how much he thought was missing.

Later in the evening, After Mr. Sturges and Interim Sheriff Elliott Pinnell had left, Mr. Sidney Dunston (Chairman of the BOARD of Commissioners) arrived to the meeting and received the official copy of the Sheriff's resignation. Discussion took place about what we had already talked about. We began to notify other BOARD members that did not already know. We finally left maybe 9:00pm with the understanding all of this was to be kept confidential.

Furman Burnette:

Came by this afternoon, Talked about Brennan Associates

Stated Ellen Marks noticed the deduction on the phone bill for Brennan. Ellen approached Furman, and asked did he know about the deduction? He said no, so they went to HM Edwards, Chief Jailor. HM stated it was a Sheriff and Elliot Pinnell thing. So Ellen, Furman, and HM go see Elliot, and Furman asked Elliot what was this about?? Elliot did not offer an explanation except that they would keep deducting until it was paid for. He also instructed Furman to take the stub off and put it in a folder.

Ellen Marks came by today and delivered to me the Annual DEA Federal Reporting form that I had requested. The SBI had stated to me in my interview that he thought you could not use Federal dollars for Drug buys. During our conversation, she brought up that EH Smith had come to her and stated that the Moose Lodge and given the Sheriff about \$2,500 in cash for the shop with a COP program. She stated those dollars were never deposited with the county.

Statement by Auditor Jim Winston

Concerning statement:

Chris Jackson a retired DEA Agent made contact with Jim Winston (Auditor) and stated he was aware of a federal investigation that involved a County Commissioner and seemed to confirm that the Sheriff may have spent up to \$150,000 on the case.

Think this may be worth investigating.

Furman Burnette states:

1. Had a suspicion that Sheriff was taking dollars. Thinks it started in 2008.
2. He and Mitchell discussed it, may have approached Sheriff about it, Sheriff told them MAJOR FEDERAL Investigation and they sort of believed him. Stated still knew something was wrong toward the end and thought it was fake.
3. Stated he gave the dollars to the Sheriff and then confronted drug agents as to how much Sheriff gave them. He stated an example like he gave the sheriff \$2,500 but only \$1000 made it to Drug guys so that gave him more suspicion.
4. Stated Elliot Pinnell – Current Sheriff – found the cash in the sheriff's chair one day that either Nancy Neal – Sheriff Personal Asst. or Furman (I can't recall exactly) left in the Sheriff's chair unattended with the door open. He got on Furman or Nancy or both about just leaving it around.
5. Stated they would leave the dollars in the chair, under his calendar and various places in the Sheriff's Office. Also stated that would sometime just hand him the cash directly.

Tuesday the February 8th, 2011. Chuck Murray, Mattie May and Elliot Pinnell met at 10:15am

1. Brennan and Associates

Met with Elliot Pinnell in ref to Brennan Associates where deductions had occurred from the Jail Commission checks from Evercom (\$2,000) and Securus (\$1,000) for a total of \$3,000. Elliot admitted that he had knowledge on this occurrence and he thought that a contract existed to pay Brennan Associates. Elliot stated the contract was for Brennan and Associates to complete a new Jail Policy Procedure Manual. He was unsure of the exact cost, but he estimated that the cost could be as much as \$25,000. He also stated that it should be close to the cost of them developing new procedure manual for the Sheriff's office. Sheriff's Office Policy was \$28,000. Main contact for Brennan was Todd Davis. Elliott did state that Securus had their attorneys look at the agreement and that it was legal for them to deduct from our telephone commission revenue. I asked Elliot to provide a copy of the Agreement with Brennan, Copy of the authorization for draft of funds from Jail Commission checks, and to contact Brennan and ask for the County's \$3,000 back asap. Elliot left, County Attorney asked me to stop investigating per SBI request. Elliot was called after interview and told by me to not investigate. **SBI will handle.**

2. Missing Equipment: Griddle, Fryer ect..

Talked with Elliot Pinnell and Johnny Hight about missing equipment. Johnny stated it was a Pat deal whereby we gave some equipment (kitchen equipment from the jail) to Johnson Mechanical for scrap metal and in return, they gave the Sheriff's Office the new grill. Johnny Hight stated no money was exchanged for the property. Elliot had no knowledge of this verified by Johnny Hight. **Contact info for Johnsan is:** Jim Wills phone number 252-289-0934.

3. Canteen – Vicky Bottoms:

Elliot stated he knew nothing about any check from Vicky Bottoms.

4. Shop a COP – Elliot knew nothing about the funding of the program but attended Walmart when the event occurred. He did not take a child shopping. Stated former Sheriff Green paid the bill.

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Stated Ellen Marks noticed the deduction on the phone bill for Brennan. Ellen approached Furman, and asked did he know about the deduction? He said no, so they went to HM Edwards, Chief Jailor. HM stated it was a Sheriff and Elliot Pinnell thing. So Ellen, Furman, and HM go see Elliot, and Furman asked Elliot what was this about?? Elliot did not offer an explanation except that they would keep deducting until it was paid for. He also instructed Furman to take the stub off and put it in a folder.

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Shop with a Cop Program – Jail a thon by Chuck Murray Finance Director 2/3/2011

The Shop with a COP program for Christmas 2010:


Every Christmas, the Sheriff's Office conducts a shop with a Cop program in which they take children shopping for Christmas. In reviewing this program, we have discovered the following: **The United Way of Franklin County wrote Pat Green a check for \$7,000 for the program and he cashed this check at FCB.** This is not the proper accounting procedure for handling monies for the Sheriff's Office. The check should have been deposited with the County and checks written for the purpose. Also, the County wrote a check for \$2,000 to Wal-Mart for the program. **The Sheriff's Department has stated they have no receipts that they can provide to the county on the purchase on items from Wal-Mart for the Shop with a COP program,** however, we know the program was conducted. We are trying to contact Wal-Mart to see how much was purchased. We know at least \$9,000 was given for the program; we just do not know how much was spent. **An unknown is if anyone wrote a check directly to Pat Green for the program.**

The Shop with a COP program for Christmas 2009:

The 2009 program is a little more accountable but still has issues. The County wrote a check to the Sheriff and he cashed it in the amount of \$2,500 and United Way wrote a check to Pat Green- Sheriff's Office for \$5,000 and that check was cashed at FCB as well instead of being deposited into the county coffers. The Sheriff's department did provide receipts to the County totaling \$4,626.90 in expenses. So we have \$7,500 in cash given for the program to the Sheriff's Office, but only \$4,626.90 in receipts can be provided.

Just a note that Kathy Harrelson, (United Way Director) stated, the Sheriff asked her specifically to write the check directly to him and that Boyd Sturges (Sheriff's Office Attorney) was with him when he cashed the check, so she wasn't concerned at the time. The number for United Way is 496-0937.

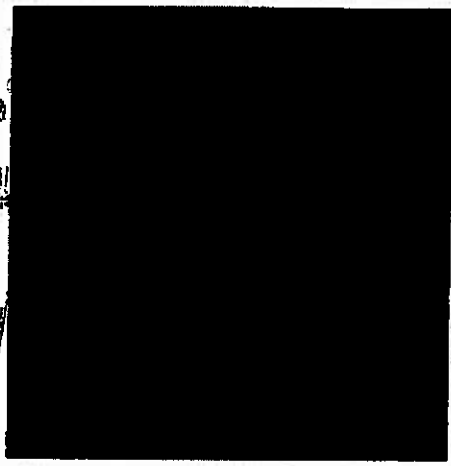
2010

3883	
 <p>UNITED WAY OF FRANKLIN COUNTY, INC. P.O. BOX 948 LOUISBURG, NC 27549</p>	<p>FIRST CITIZENS BANK 101 & TRUST COMPANY LOUISBURG, NC 27549 800-80-0001</p> <p style="text-align: right;">12/13/2010</p>
<p>PAY TO THE ORDER OF Pat Green</p> <p>Seven Thousand and 00/100</p> <p>Pat Green</p>	<p>\$7,000.00</p> <p>DOLLARS</p>
<p>Cashed Check Acct#: 1623003532 12/14/10 161005 0007 Amount: \$7,000</p> <p>MEMO Proceeds from Jail-A-Thon for Sheriff's Office</p> <p>⑈003883⑈ ⑆053100300⑆001623003552⑈</p>	
<p><i>Mark H. Coe</i> <i>Rae M. Byrnes</i></p>	

Not Deposited
with Franklin
County

According to
Kathy Hurdless - (United
Way Director)

Boyd Stivers
(Sheriff's Office)
was with him when
he cashed Check on 12/10 or 12/09. check
I do not remember, but she did.



[Handwritten signature]

Account Number	Posting Date	Amount	Serial Number	Source	Type	Status	Sequence Number
1623003532	2010-12-14	\$7,000.00	3883	Check	Debit	Posted	00000000005200674803

2010

053100300
12/17/2010
000005600179458

This is a LEGAL COPY of your
check. You can use it the same
way you would use the original
check

000002857912469
091000019J 12/16/2010

PRE-AUTHORIZED DEBIT

066-0030/0531
ENTRY DATE 12-17-10

WAL-MART STORES TELECHK 800-697-9263PURCHASE 02,000.00
9037011953 653000001 TRACE 350161313029679

FIRST-CITIZENS BK & TR CO
RALEIGH NC 27601
TRACE 350161313029679

14003100000005072394989
354296
ACCT. 001615040052

01511

356296 053100300:001615040052*

/0000200000/

356296 053100300:

001615040052* /0000200000/

12938380

091000019J 12/16/2010
000002857912469

053100300 12/17/2010
005600179458
091000019J 12/17/2010
000002857912469

Do not endorse or write below this line

2010

356296

Vendor 4360 WAL MART

12/13/2010

356296

GL Account #	Invoice #	Inv Date	PO Numb	Description	Amount
10-510-0440	12/2010	12/13/2010		SHOP WITH COP PURCHASES	2,000.00

COUNTY OF FRANKLIN General Purpose Louisburg, NC 27549

Check Total

2,000.00

FRANKLIN COUNTY REQUEST FOR PAYMENT

VENDOR# 16617		PO#
TO: FINANCE DEPARTMENT		FROM: SHERIFF/JAIL/KITCHEN
PAYABLE TO: WAL-MART COMMUNITY		
ADDRESS: PO BOX 530934		
CITY: ATLANTA	GA 30353-0934	
REASON FOR PAYMENT:		
Shop w/ Sheriff		
INVOICE #		


ACCOUNT#	AMOUNT	DESCRIPTION
10-5710-0440	2000.00	
SALES TAX		
FOOD TAX		
INVOICE TOTAL	2000.00	

Lawrence Burnett
DEPARTMENT HEAD SIGNATURE

DATE 12-9-10

This instrument has been pre-audited in the manner required by the Local Government Budget & Fiscal Control Act.

_____ Franklin County Finance Director

3869		
	UNITED WAY OF FRANKLIN COUNTY, INC. P.O. BOX 342 LOUISBURG, NC 27549	FIRST CITIZENS BANK 100 & TRUST COMPANY LOUISBURG, NC 27549 66-40-031
PAY TO THE ORDER OF Pat Green - Sheriff of Franklin County		12/11/2009 \$ 5,000.00
Five Thousand and 00/100		DOLLARS
Pat Green - Sheriff of Franklin County		
MEMO	Cashed Check Acct# 001623003552 12/16/09 161004 0004 Amount: \$5,000.00 Proceeds from Jail - Mon for Shop with Sheriff's Office <div style="text-align: right; margin-top: 20px;"> <i>Dale M. Byrnes</i> <i>Maribel L. [Signature]</i> </div>	
003869 40531003004001623003552*		

Not Deposited with
Franklin
Candy

1854
Feb. 28 - 1854
North Street.
Young Street.

[illegible]

#341422# 053100300#001615040052#

Check was cashed!

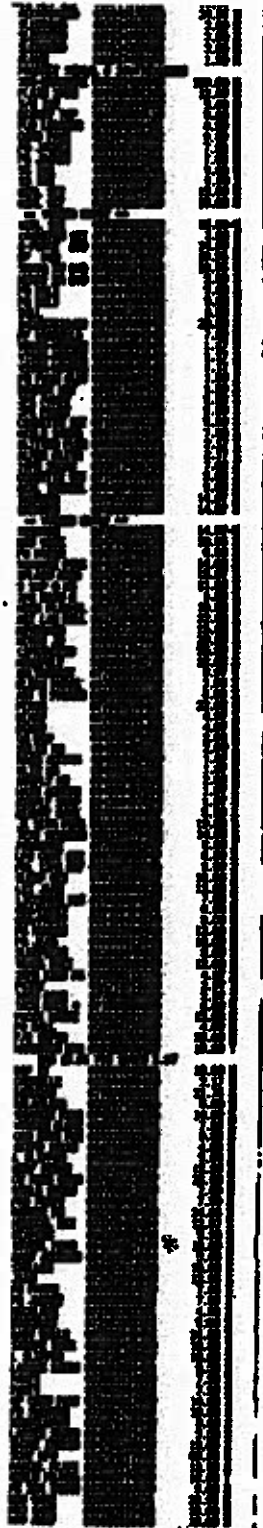
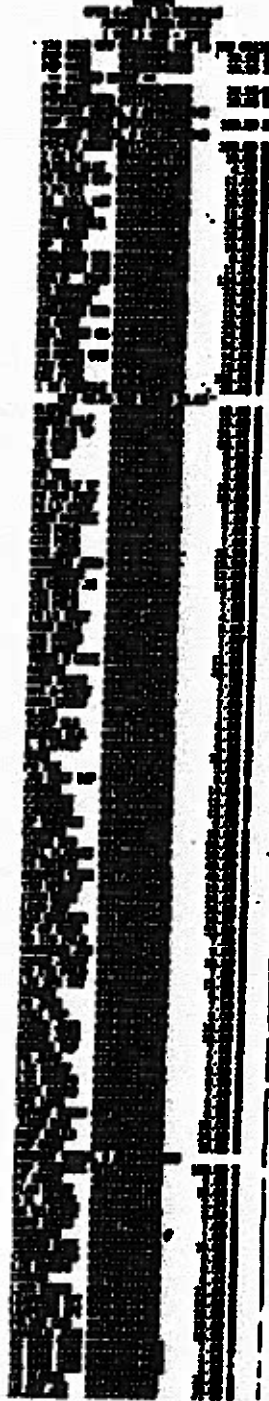
2009

117122Z
FM HQ AFMPC
TO: AFMPC
INFO: AFMPC
SUBJ: AFMPC

Franklin County - Sheriff's Office
Pat Francis Sheriff

WAL-MART
ALWAYS LOW PRICES

2009



ITEMS SOLD 278
TOTAL \$ 100.00
TAX \$ 10.00
TOTAL \$ 110.00

Shop w/Sheiff

3883



UNITED WAY OF FRANKLIN COUNTY, INC.
 P.O. BOX 948
 LOUISBURG, NC 27549

FIRST CITIZENS BANK & TRUST COMPANY
 LOUISBURG, NC 27549
 66-30-631

12/13/2010

PAY TO THE
 ORDER OF Pat Green

\$7,000.00

Seven Thousand and 00/100

DOLLARS

Pat Green

Cashed Check

Acct #: 1623003552

MEMO

12/14/10 161003 0007

Amount: \$7,000

Proceeds from Jail-A-Thon for Sheriff's Office

⑈003883⑈ ⑆053100300⑆001623003552⑈

Nash H. Oll

Nash M. Byrnes

Not Deposited
 with Franklin
 County

According to
 Kathy Harrelson - (United
 Way Director)

Boyd Sturges
 (Sheriff's Office)

was with him when

he cashed check on 12/10 or 12/09. check

I do not remember, but she did.

\$7,000
 Payable to "Pat Green"
 November Reconciliation
 Proceeds Jail-a-thon/
 Shop w/ Cop

Q
 K
 H

Account Number	Posting Date	Amount	Serial Number	Source	Type	Status	Sequence Number
1623003552	2010-12-14	\$7,000.00	3883	Check	Debit	Posted	00000000005200674803

3669



UNITED WAY OF FRANKLIN COUNTY, INC.
 P.O. BOX 488
 LOUISBURG, NC 27548

FIRST CITIZENS BANK 181
 & TRUST COMPANY
 LOUISBURG, NC 27548
 919-661-5331

12/11/2009

PAY TO THE ORDER OF Pat Green - Sheriff of Franklin County

\$5,000.00

Five Thousand and 00/100

DOLLARS

Pat Green - Sheriff of Franklin County

Cashed Check

Acc#: 001623003552

MEMO

12/16/09 161004 0004 Amount: \$5,000.00
 Proceeds from Jail A-Thon for Shop with Sheriff Chel

⑈003669⑈ ⑆053100300⑆001623003552⑈

Not Deposited with
 Franklin
 County

Pat Green
 Sheriff
 Franklin County
 12/11/09

Account Number	Posting Date	Amount	Serial Number	Source	Type	Status	Sequence Number
1623003552	2009-12-16	\$5,000.00	3669	Check	Debit	Posted	00000000005000628848

3670



UNITED WAY OF FRANKLIN COUNTY, INC.
P.O. BOX 342
LOUISBURG, NC 27549

FIRST CITIZENS BANK 181
& TRUST COMPANY
LOUISBURG, NC 27549
66-30-631

12/11/2009

PAY TO THE
ORDER OF

Franklin County Sheriff's Office

\$4,500.37

Four Thousand Five Hundred and 37/100

DOLLARS

Franklin County Sheriff's Office

MEMO

Proceeds from Jail-A-Thon Community Policing/Gra

⑈003670⑈ ⑆053100300⑆001623003552⑈

Dale M. Bynum
Manuel

Deposited with Franklin County.

FOR DEPOSIT ONLY
FC Sheriff's Dept.
Franklin Co.
2851 Kemp Rd.
Louisburg, N.C. 27549

Account Number	Posting Date	Amount	Serial Number	Source	Type	Status	Sequence Number
1623003552	2010-02-18	\$4,500.37	3670	Check	Debit	Posted	0000000005200564545

General Ledger Account Inquiry
Franklin County

Account Number	10-375-0010	Original Appropriation	0.00
Account Description	CONTRIBUTIONS SHERIFFS OFFICE	Appropriation Changes	0.00
Fiscal Year	2009-2010	Current Appropriation	0.00
Start Period	1 - July	Beginning Balance	0.00
End Period	13 - Post Closing	Transactions	-4,500.37
		Ending Balance	-4,500.37
		Outstanding Encumbrances	0.00
		Unencumbered Balance	4,500.37

Jrn. Type	Jrn. #	Period	Tr. Date	Description	Amount	PO Amount	Bud Amount
CR	1013	8	02/18/10	SHERIFF	-4,500.37		
					-4,500.37	0.00	0.00

General Ledger Account Inquiry

Franklin County

Account Number 10-367-0010

Account Description SHERIFF CONTRIBUTIONS

Fiscal Year 2010-2011

Start Period 1 - July

End Period 13 - Post Closing

Original Appropriation 0.00

Appropriation Changes 0.00

Current Appropriation 0.00

Beginning Balance 0.00

Transactions -1,287.00

Ending Balance -1,287.00

Outstanding Encumbrances 0.00

Unencumbered Balance 1,287.00

Jrn. Type	Jrn. #	Period	Tr. Date	Description	Amount	PO Amount	Bud Amount
CR	131	1	07/29/10	SHERIFF-RIBEYES*SHC	-500.00	✓	
CR	533	5	11/04/10	SHERIFF-calendar ad sale	-1,262.00	✓	
CR	614	6	12/03/10	SHERIFF-SHOP W COP	-375.00	✓	
CR	617	6	12/07/10	SHERIFF SHOP WITH SI	-600.00	✓	
AP	244	6	12/10/10	COOK SHAK CATERING	1,700.00		
CR	765	7	01/28/11	SHERIFF-ALFORD MEC	-100.00	✓	
CR	765	7	01/28/11	SHERIFF - SHOP WITH :	-150.00	✓	
					-1,287.00	0.00	0.00

No check deposited from Vicki Bottoms.

Ellen Marks stated she always gave Sheriff
Shop with Cop ?? \$2,000 for event.

No Cash Deposited

except 12/3/10 on Franklin County

Vendor 27408 COOK SHAK CATERING

12/10/2010

356066
356066

GL Account #	Invoice #	Inv Date	PO Numb	Description	Amount
10-367-0010	122010	12/10/2010		SHERIFF OFFICE	1,700.00

COUNTY OF FRANKLIN General Purpose Louisburg, NC 27549

Check Total

1,700.00

No Checks ^{Deposited} ~~from~~ from Vicki
Bottoms for Christmas
Party

Only Vicki Bottoms and Sheriff
would know to be able to verify.

VENDOR#		PO#	
TO: FINANCE DEPARTMENT		FROM: SHERIFF/JAIL/KITCHEN	
PAYABLE TO: COOK SHACK CATERING			
ADDRESS: 3778 NC HWY 39 SOUTH			
CITY: LOUISBURG		NC 27549	
REASON FOR PAYMENT:			
CHRISTMAS PARTY FOR SHERIFFS OFFICE			
INVOICE #			

ACCOUNT#	AMOUNT	DESCRIPTION
10-367-0010	\$ 1,700.00	
SALES TAX		
FOOD TAX		
INVOICE TOTAL	\$ 1,700.00	

Franklin County Finance Director

INVOICE

Cook Shack Catering
3778 NC Hwy 39 South
Louisburg, NC 27549

(919) 761-3018
(919) 497-0669
E-mail: cookshack@embarqmail.com
Website: www.cookshackcatering.com



Date: December 11, 2010

Customer: Franklin Co. Sheriff Dept.

Quantity 180

Price per person \$11.00

Hors d'oeuvres

Sub Total \$1,980.00

NC Sales Tax 7.75% \$153.45

Total Price \$2,133.45

only pay
\$1700.00

***** ALL INVOICES ARE DUE AT COMPLETION OF SERVICE

Thank you for allowing us to serve you on your quest!



LAW ENFORCEMENT CALENDARS & JOURNALS INC
282-627-7070
1511 ROLLING HILLS RD
KINSTON, NC 28504

13891

05-112/591

PAY
TO THE
ORDER OF

DATE 10-25-10

Franklin County Sheriff's Office
One thousand Seven Hundred and 00/100

\$ 1700 ⁰⁰ _{xx}

DOLLARS



BUNNEN BRIDGE AND TRUST COMPANY
1-800-848-8827 EXT. 2000

FOR

Cal Ad Sales 2010

Benny H Davis

⑆00013891⑆ ⑆053101121⑆0005196525434⑆

DEPOSIT TICKET
FOR CLEAR COPY, PRESS FIRMLY

DATE 11-4-10

	DOLLARS	CENTS
CURRENCY		
COINS		
CHECKS		
ATM		
WEL	1700	00
WEL	3700	00
WEL	4246	99
WEL	5075	34
TOTAL	11372	23

PLEASE BE SURE ALL ITEMS ARE PROPERLY RECORDED

11/04/10 161004 0172 XXXXXXXX0052 DP \$11,392.23
FRANKLIN COUNTY GEN. FUND
115 HAWLEY ST.
JOHNSBURG, NC 27649

FIRST CITIZENS BANK
www.frb.com

\$50040100710018150100524

01

\$ 11,392.23

FRANKLIN COUNTY

\$ 1700.00

245519

Received of Law Enforcement (Cherokee)

For

☒ Check
☐ Cash
AC# 70367-0010

[Signature]
FRANKLIN COUNTY
Authorized Signature

Dollars

Pat Green provided this for reconciliation.

Date of Expenditure	Amount Spent	Purpose of Expense	Receipt of File	Deposit	Balance
Beginning Balance				\$ 900.00	\$ 900.00
1/6/2009	\$ 100.00	c.s payment	20090106300		\$ 800.00
1/7/2009	\$ 160.00	controlled sub	20090101		\$ 640.00
1/8/2009	\$ 520.00	controlled sub	20090102		\$ 120.00
1/8/2009	\$ 80.00	controlled sub	20090102		\$ 40.00
1/16/2009				\$ 7,500.00	\$ 7,540.00
1/23/2009	\$ 4,000.00	controlled sub	20090123301		\$ 3,540.00
1/23/2009	\$ 160.00	controlled sub	20090109		\$ 3,380.00
1/23/2009	\$ 40.00	c.s payment	20090109		\$ 3,340.00
1/27/2009	\$ 200.00	controlled sub	20090110		\$ 3,140.00
1/28/2009	\$ 100.00	controlled sub	20090111		\$ 3,040.00
1/28/2009	\$ 330.00	controlled sub	20090112		\$ 2,710.00
1/29/2009	\$ 300.00	c.s payment	20090111		\$ 2,410.00
1/29/2009	\$ 50.00	c.s payment	20090111		\$ 2,360.00
2/1/2009	\$ 40.00	c.s payment	20090111		\$ 2,320.00
2/1/2009	\$ 200.00	c.s payment	20090202		\$ 2,120.00
2/1/2009	\$ 140.00	c.s payment	20090201		\$ 1,980.00
2/6/2009	\$ 50.00	controlled sub	20090201		\$ 1,930.00
2/6/2009	\$ 1,450.00	controlled sub	20090206302		\$ 480.00
2/9/2009				\$ 7,000.00	\$ 7,480.00
2/10/2009	\$ 5,000.00	controlled sub	20090210303		\$ 2,480.00
2/12/2009	\$ 2,100.00	controlled sub	20090212304		\$ 380.00
2/17/2009	\$ 50.00	c.s payment	2009021722		\$ 330.00
2/18/2009	\$ 40.00	controlled sub	20090201		\$ 290.00
2/26/2009				\$ 5,000.00	\$ 5,290.00
2/26/2009	\$ 3,000.00	controlled sub	20090226304		\$ 2,290.00
3/5/2009	\$ 40.00	c.s payment	20090201		\$ 2,250.00
3/6/2009	\$ 100.00	c.s payment	20090303		\$ 2,150.00
3/6/2009	\$ 40.00	c.s payment	20090303		\$ 2,110.00
3/11/2009	\$ 450.00	controlled sub	20090305		\$ 1,660.00
3/11/2009	\$ 100.00	c.s payment	20090305		\$ 1,560.00
3/19/2009	\$ 400.00	controlled sub	20090309		\$ 1,160.00
3/19/2009	\$ 100.00	c.s payment	20090309		\$ 1,060.00
3/22/2009	\$ 300.00	c.s payment	20090305		\$ 760.00
3/24/2009	\$ 500.00	controlled sub	20090324305		\$ 260.00
3/25/2009				\$ 5,000.00	\$ 5,260.00
3/27/2009	\$ 200.00	c.s payment	20090309		\$ 5,060.00
3/28/2009	\$ 4,000.00	controlled sub	20090328306		\$ 1,060.00
4/3/2009	\$ 100.00	c.s payment			\$ 960.00
4/9/2009				\$ 6,000.00	\$ 6,960.00
4/11/2009	\$ 5,500.00	controlled sub	20090411307		\$ 1,460.00
5/12/2009	\$ 1,200.00	controlled sub	20090512308		\$ 260.00
5/21/2009				\$ 2,000.00	\$ 2,260.00
6/17/2009	\$ 60.00	controlled sub	20090709		\$ 2,200.00
6/17/2009	\$ 60.00	c.s payment	20090709		\$ 2,140.00
6/22/2009	\$ 2,000.00	controlled sub	2009062209		\$ 140.00

6/24/2009				\$ 6,500.00	\$ 6,640.00
6/27/2009	\$ 5,500.00	controlled sub	2009062710		\$ 1,140.00
7/7/2009				\$ 6,500.00	\$ 7,640.00
7/10/2009	\$ 7,200.00	controlled sub	2009071011		\$ 440.00
7/25/2009				\$ 8,500.00	\$ 8,940.00
7/30/2009	\$ 25.00	controlled sub	20090803		\$ 8,915.00
8/1/2009	\$ 5,500.00	controlled sub	2009080112		\$ 3,415.00
8/5/2009	\$ 20.00	c.s payment	20090802		\$ 3,395.00
8/10/2009				\$ 4,000.00	\$ 7,395.00
8/11/2009	\$ 50.00	c.s payment			\$ 7,345.00
8/14/2009	\$ 3,500.00	controlled sub	2009081413		\$ 3,845.00
8/17/2009	\$ 2,400.00	controlled sub	2009081714		\$ 1,445.00
8/24/2009				\$ 5,000.00	\$ 6,445.00
8/26/2009	\$ 40.00	c.s payment	20090813		\$ 6,405.00
8/27/2009	\$ 100.00	c.s payment	20090812		\$ 6,305.00
9/1/2009	\$ 500.00	c.s payment	20090812		\$ 5,805.00
9/17/2009	\$ 40.00	c.s payment	20090903		\$ 5,765.00
9/19/2009	\$ 5,000.00	controlled sub	2009091915		\$ 765.00
9/22/2009	\$ 40.00	controlled sub	20090905		\$ 725.00
9/22/2009	\$ 50.00	c.s payment	20090905		\$ 675.00
9/22/2009	\$ 40.00	controlled sub	20090906		\$ 635.00
9/22/2009	\$ 50.00	c.s payment	20090906		\$ 585.00
9/22/2009	\$ 100.00	c.s payment	20090905&06		\$ 485.00
9/23/2009	\$ 319.00	special inv. Use			\$ 166.00
9/24/2009	\$ 100.00	c.s payment	20090908		\$ 66.00
9/24/2009				\$ 8,500.00	\$ 8,566.00
9/29/2009	\$ 125.00	controlled sub	20090909		\$ 8,441.00
9/29/2009	\$ 6,000.00	controlled sub	2009092916		\$ 2,441.00
9/29/2009	\$ 200.00	c.s payment	20090909		\$ 2,241.00
9/29/2009	\$ 50.00	controlled sub	20090910		\$ 2,191.00
9/29/2009	\$ 60.00	c.s payment	20090910		\$ 2,131.00
9/29/2009	\$ 50.00	controlled sub	20090904		\$ 2,081.00
10/1/2009	\$ 1,500.00	controlled sub	2009100117		\$ 581.00
10/6/2009	\$ 125.00	c.s payment	20091001		\$ 456.00
10/6/2009	\$ 24.00	special inv. Use			\$ 432.00
10/7/2009	\$ 71.00	controlled sub	20091002		\$ 361.00
10/14/2009	\$ 40.00	controlled sub	20091007		\$ 321.00
10/14/2009	\$ 80.00	controlled sub	20091007		\$ 241.00
10/14/2009	\$ 40.00	c.s payment	20091007		\$ 201.00
10/15/2009	\$ 40.00	controlled sub	20091012		\$ 161.00
10/16/2009				6000	\$ 6,161.00
10/18/2009	\$ 6,000.00	controlled sub	2009101818		\$ 161.00
10/21/2009				4000	\$ 4,161.00
10/24/2009	\$ 40.00	controlled sub	20091011		\$ 4,121.00
10/24/2009	\$ 60.00	c.s payment	20091011		\$ 4,061.00
10/27/2009	\$ 100.00	c.s payment	20091010		\$ 3,961.00
10/30/2009	\$ 100.00	c.s payment	20091101		\$ 3,861.00

11/5/2009	80.00 controlled sub	20091104	\$	3,781.00
11/6/2009	300.00 controlled sub	20091105	\$	3,481.00
11/10/2009	3100.00 controlled sub	2009111019	\$	381.00
11/14/2009	20.00 c.s payment	20091105	\$	361.00
11/17/2009	200.00 controlled sub	20091106	\$	161.00
11/17/2009			12000	\$ 12,161.00
11/19/2009	140.00 controlled sub	20091107	\$	12,021.00
11/20/2009	80.00 controlled sub	20091108	\$	11,941.00
11/22/2009	8000.00 controlled sub	2009112220	\$	3,941.00
12/1/2009	40.00 c.s payment	20091202	\$	3,901.00
12/1/2009	200.00 controlled sub	20091203	\$	3,701.00
12/1/2009	100.00 controlled sub	20091204	\$	3,601.00
12/2/2009	78.00 controlled sub	20091205	\$	3,523.00
12/2/2009	20.00 c.s payment	20091206	\$	3,503.00
12/4/2009	50.00 c.s payment	20091207	\$	3,453.00
12/8/2009	80.00 controlled sub	20091208	\$	3,373.00
12/9/2009	100.00 c.s payment	20091207	\$	3,273.00
12/12/2009	3000.00 controlled sub	2009121221	\$	273.00
12/17/2009	40.00 controlled sub	20091212	\$	233.00
12/17/2009	40.00 c.s payment	20091212	\$	193.00
12/18/2009	50.00 c.s payment	20091216	\$	143.00
12/18/2009			2500	\$ 2,643.00
12/18/2009	300.00 c.s payment	20091214	\$	2,343.00
12/18/2009	60.00 c.s payment	20091215	\$	2,283.00
12/21/2009	1900.00 controlled sub	2009122122	\$	383.00
12/21/2009	140.00 c.s payment	2009122122	\$	243.00
12/22/2009	80.00 c.s payment	20091217	\$	163.00
12/30/2009			3000	\$ 3,163.00
12/30/2009	13.30 special inv. Use		\$	3,149.70
1/5/2010	40.00 c.s payment	20100106	\$	3,109.70
1/13/2010	16.15 special inv. Use	20100101	\$	3,093.55
1/14/2010	500.00 c.s payment	20100101	\$	2,593.55
1/14/2010			2000	\$ 4,593.55
1/19/2010	3600.00 controlled sub	2010011923	\$	993.55
1/20/2010	60.00 controlled sub	20100102	\$	933.55
1/20/2010	57.00 c.s payment	20100102	\$	876.55
1/21/2009	300.00 controlled sub	20100104	\$	576.55
1/28/2010	40.00 c.s payment	20100105	\$	536.55
1/28/2010	60.00 c.s payment	20100107	\$	476.55
2/2/2010			3500	\$ 3,976.55
2/4/2010	80.00 c.s payment	20100201	\$	3,896.55
2/10/2010	3000.00 controlled sub	2010021024	\$	896.55
2/17/2010	40.00 c.s payment	20100204	\$	856.55
2/17/2010	20.00 controlled sub	20100204	\$	836.55
3/4/2010			14000	\$ 14,836.55
3/16/2010	14000.00 controlled sub	2010031625	\$	836.55
3/19/2010	100.00 c.s payment		\$	736.55

3/31/2010	40.00 controlled sub	20100303	\$	696.55
4/21/2010	40.00 c.s payment	90408057	\$	656.55
4/21/2010	40.00 c.s payment	20100408	\$	616.55

Equitable Sharing Agreement and Certification

OMB Number 1123-0011
Expires 7-31-2011

- ☐ Police Department ☒ Sheriff's Office ☐ Task Force (Complete Table A, page 2)
☐ Prosecutor's Office ☐ Other (specify) _____

Agency Name: Franklin County Sheriff's Office

NCIC/ORI/Tracking Number: N C 0 3 5 0 0 0 0

Street Address: 285 T. Kemp Rd

City: Louisburg State: NC Zip: 27549

Contact: Title: Sheriff First: Pat Last: Green

Contact: Phone: 919-496-2186 E-mail: emarks@fcncso.org

☐ Same as Preparer: First: Ellen Last: Marks

Contact Preparer: Phone: 919-340-4322 E-mail: emarks@fcncso.org

Last Fiscal Year End: 06/30/2010 Agency Current Fiscal Year Budget: \$5,862,246.00

- ☐ New Participant: Read the Equitable Sharing Agreement (page 4) and sign the Affidavit (page 5)
☒ Existing Participant: Complete the Annual Certification Report, read the Equitable Sharing Agreement (page 4), and sign the Affidavit (page 5)
☐ Amended Form: Revise the Annual Certification Report, read the Equitable Sharing Agreement (page 4), and sign the Affidavit (page 5).

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance (must match Ending Equitable Sharing Fund Balance from prior FY)	\$0.00	
2	Federal Sharing Funds Received	\$45,334.18	
3	Federal Sharing Funds Received from Other Law Enforcement Agencies and Task Forces (complete Table B, page 2)		
4	Other Income		
5	Interest Income Accrued Non-Interest Bearing <input type="radio"/> Interest Bearing <input checked="" type="radio"/>		
6	Total Equitable Sharing Funds (total of lines 1 - 5)	\$45,334.18	\$0.00
7	Federal Sharing Funds Spent (total of lines a - m below)	\$42,599.99	\$0.00
8	Ending Balance (difference between line 7 and line 6)	\$2,734.19	\$0.00

¹ Justice Agencies are: FBI, DEA, ATF, USPS, USDA, DCIS, DSS, and FDA.

² Treasury Agencies are: IRS, ICE, CBP, USSS, and USCG.

Affidavit - Existing Participant

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the Equitable Sharing Agreement and that the information submitted in conjunction with this Document is an accurate accounting of funds received and spent by the Agency under the *Justice* and/or *Treasury Guides* during the reporting period and that the recipient Agency is in compliance with the National Code of Professional Conduct for Asset Forfeiture.

The undersigned certify that the recipient Agency is in compliance with the nondiscrimination requirements of the following laws and their Department of Justice implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations.

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above? ☐ Yes ☒ No

If you answered yes to the above question, complete Table I

Agency Head

See 9.2 on page

Signature: _____

Name: Pat Green

Title: Sheriff

Date: Sept. 2, 2010

Governing Body Head

See 9.2 on page

Signature: _____

Name: Charles Murray

Title: Finance Manager

Date: Sept. 2, 2010

Subscribe to Equitable Sharing Wire:

The Equitable Sharing Wire is an electronic newsletter that gives you important, substantive, information regarding Equitable Sharing policies, practices, and procedures.

Final Instructions:

Step 1: Click to save for your records

Step 2: Click to save in XML format

Step 3: E-mail the XML file to aca.submit@usdoj.gov

Step 4: Fax THIS SIGNED PAGE ONLY to (202) 616-1344

FOR AGENCY USE ONLY

Entered by _____

Entered on _____

☐ FY End: 06/30/2010

☒ NCIC: NC0350000 Agency: Franklin County Sheriff's Office

☐ State: NC Contact: Pat Green



Date Printed: September 02, 2010 11:22

Phone: 919-496-2186

E-mail: emarks@fcncso.org

Summary of Shared Monies Spent		Justice Funds	Treasury Funds
a	Total spent on salaries for new, temporary, not-to-exceed one year employees Refer to 5 VHA.2.a.3 of the Justice Guide		
b	Total spent on overtime		
c	Total spent on informants, "buy money," and rewards	\$40,500.00	
d	Total spent on travel and training		
e	Total spent on communications and computers		
f	Total spent on weapons and protective gear		
g	Total spent on electronic surveillance equipment		
h	Total spent on buildings and improvements	\$2,099.99	
i	Total transfers to other state and local law enforcement agencies (complete Table C, page 2)		
j	Total spent on other law enforcement expenses (complete Table D, page 3)		
k	Total Expenditures in Support of Community-based Programs (complete Table E, page 3)		
l	Total Windfall Transfers to Other Government Agencies (complete Table F, page 3)		
m	Total spent on matching grants (complete Table G, page 3)		
Total		\$42,599.99	\$0.00

Did you receive non-cash assets? ☒ Yes ☐ No If yes, complete Table H, page 3

Please fill out the following tables, if applicable.

Table A: Members of Task Force
Agency Name

Agency Name	NCIC/ORI/Tracking Number

Table B: Equitable Sharing Funds Received from other Agencies
Total the amount transferred to each agency on separate lines
Transferring Agency Name, City, and State

Agency Name:	Justice Funds	Treasury Funds										
NCIC/ORI/Tracking Number: <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>												

Table C: Equitable Sharing Funds Transferred to Other Agencies
Total the amount transferred to each agency on separate lines
Receiving Agency Name, City, and State

Agency Name:	Justice Funds	Treasury Funds										
NCIC/ORI/Tracking Number: <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>												

Winston, Williams, Creech, Evans & Company, LLP

Certified Public Accountants



The CPA. Never Underestimate The Value.

James P. Winston II, CPA
Gary L. Williams, CPA
Leonard R. Creech, Jr. CPA
Carleen P. Evans, CPA

Jennifer T. Reese, CPA

MANAGEMENT QUESTIONNAIRE

Entity Name:

Franklin County NC

Completed By:

Chuck Murray

Signature:

Chuck Murray

Title:

Director of Finance

Date:

6/30/10

As part of generally accepted auditing standards, we are required to make certain inquiries of management related to various topics and issues.

Please respond to the following questions. If you need additional explanation regarding any of the inquiries, please do not hesitate to ask. Please describe or explain answers when necessary.

Related Party Transactions

Related parties are considered Board members and their families and members of management and their families.

Some examples of common types of transactions with related parties are: sales, purchases, transfers of real and personal property, services received or furnished, use of property and equipment by lease or otherwise, borrowings and lendings, maintenance of certain bank accounts.

1. Are you aware of any related party transactions during the year?

No

102 W. Spring Street P.O. Box 1366 Oxford, NC 27565 (919) 693-5196 fax (919) 693-7614



www.wvccpa.com



A.13

Subsequent Events

Subsequent events are events that occurred after year-end but prior to issuance of the financial statements.

1. Are you aware of any significant events that arose after year end?

*The County plans to issue up to \$ 27 Million
in G.O. Bonds on Oct. 19, 2010*

Risks and Uncertainties

1. Are you aware of any estimates that have been included in the preparation of year-end financial statements?

No

2. Are you aware of any concentrations that the entity has? (Concentrations may include significant transactions with a supplier, customer, source of revenue, or labor resources that may be limited.)

No

Commitments or Contingencies

1. Describe contracts or agreements that the entity is a party to, which may include leases, construction commitments, or purchase commitments. (Please attach copies of each contract or agreement.)

Already Provided

2. Are you aware of any pending or threatened litigation or unasserted claims against the entity?

No, but the County has in its reserves almost \$200,000 that was collected for Adequate Public Facility Ordinance. Our ordinance is very similar to Union County where a judge just ruled that ~~the~~ ^{County} fee ~~is illegal~~. do not have the authority to ~~issue~~ ^{charge} the fee. Union County has appealed to the State Supreme Ct.

Environmental Liabilities

1. Has the entity violated any environmental laws?

No

2. Does the entity use or generate "regulated substances"?

EMS, Health and Jail Do.

3. Is the entity required to have a permit to transport, store, treat or dispose of hazardous wastes?

NA

4. Has the entity ever used landfills, underground storage tanks or barrels to dispose of hazardous substances?

NO

5. Has the entity been designated a potentially responsible party? NO

6. Have regulatory authorities or environmental consultants issued any reports on property the entity is associated with, such as site assessments or impact studies?

NO

7. Are there any requirements for site clean-up of any property abandoned, purchased or closed during the year?

NO

8. Has the entity retained any environmental remediation liabilities for any sites it has sold?

NO

9. What policies and procedures are in place to help the entity identify environmental liabilities or contingencies?

[NC DENR] monitors

the County Quarterly

Fraud

1. Explain your understanding of the risk of fraud within the entity related to the following:

- (1) Fraudulent financial reporting, i.e. intentional misstatements or amounts that will be included in the financial statements, or disclosures in the financial statements to deceive financial statement users.

NONE

- (2) Misappropriation of assets, i.e. theft of assets caused by embezzling receipts, stealing assets or paying for goods and services not received.

*SOME RISK, THE COUNTY PAID THE SHERIFF
\$ 160,000 IN CASH FOR DRUG FUNDS OVER THE LAST
18 MONTHS. NORMALLY THE COUNTY ONLY PROVIDES \$ 30,000/YR.*

2. Do you have knowledge of any fraud that has been perpetrated on or within the (see attached) entity?

NO

3. Are you aware of any unusual changes in lifestyle or behavior of an employee who has access to assets susceptible to misappropriation?

NO

4. Are you aware of any violations or possible violations of laws or regulations of entity?

NO

Franklin County
FRANKLIN COUNTY SHERIFF OFFICE
Payment History

Vendor Number : 19344

Remittance Address : PAT GREEN, SHERIFF
LOUISBURG NC 27549

Invoice #	Invoice Description	Due Date	Check #	Check Date	PO #	1099	Invoice Amt.	Check Amt.
1-12-09	DRUG PURCHASE MONEY	01/13/09	329411	01/15/09		0	\$7,500.00	\$7,500.00
728853923047	REIMB. PHONE BILL	01/21/09	329711	01/22/09		0	\$33.67	\$33.67
2/09		02/09/09	330398	02/09/09		0	\$7,000.00	\$7,000.00
2/2009	DRUG ENFORCEMENT	02/23/09	330963	02/25/09		0	\$5,000.00	\$5,000.00
3/09	DRUG ENFORCEMENT	03/25/09	331990	03/25/09		0	\$5,000.00	\$5,000.00
409	DRUG ENFORCMENT	04/07/09	332736	04/08/09		0	\$6,000.00	\$6,000.00
509	DRUG ENFORCEMENT	05/21/09	334190	05/21/09		0	\$2,000.00	\$2,000.00
609	DRUG PURCHASE MONEY	06/22/09	335427	06/24/09		0	\$6,500.00	\$6,500.00
709	DRUG PURCHASE MONEY	07/06/09	335891	07/07/09		0	\$6,500.00	\$6,500.00
709	PURCHASE MONEY	07/21/09	336440	07/21/09		0	\$8,500.00	\$8,500.00
809	drug purchase money	08/10/09	337097	08/10/09		0	\$4,000.00	\$4,000.00
8/09	DRUG PURCHASE MONEY	08/24/09	337679	08/24/09		0	\$5,000.00	\$5,000.00
9/24/09	DRUG PURCHASE FUNDS	09/23/09	339021	09/24/09		0	\$8,500.00	\$8,500.00
10/13/09	DRUG PURCHASE MONEY	10/13/09	339771	10/13/09		0	\$6,000.00	\$6,000.00
10/09	DRUG PURCHASE MONEY	10/21/09	339984	10/21/09		0	\$4,000.00	\$4,000.00
11/2009	DRUG ENFORCEMENT	11/17/09	340975	11/17/09		0	\$12,000.00	\$12,000.00
11/24/09	SHOP WITH A COP	12/02/09	341422	12/03/09		0	\$2,500.00	\$2,500.00
12/09	DRUG PURCHASE	12/15/09	342100	12/17/09		0	\$2,500.00	\$2,500.00
12/2009	DRUG ENFORCEMENT FUND	12/30/09	342366	12/30/09		0	\$3,000.00	\$3,000.00
1/1020	DRUG ENFORCEMENT	01/11/10	342867	01/14/10		0	\$2,000.00	\$2,000.00
2-2-2010	DRUG BUY MONEY	02/02/10	343538	02/02/10		0	\$3,500.00	\$3,500.00
2010	DRUG ENFORCEMENT FUND	02/08/10	343766	02/10/10		0	\$8,500.00	\$8,500.00
2/2010	DRUG ENFORCMENT MONEY	02/22/10	344326	02/22/10		0	\$2,500.00	\$2,500.00
3/2010	DRUG ENFORCEMENT	03/04/10	344802	03/04/10		0	\$14,000.00	\$14,000.00
7/2010	DRUG FUND	07/08/10	349773	07/08/10		0	\$8,500.00	\$8,500.00
72010	DRUG ENFORCEMENT	07/30/10	350368	07/30/10		0	\$7,500.00	\$7,500.00
22		08/10/10	351030	08/12/10		0	\$4,932.73	\$4,932.73
82010	DRUG ENFORCEMENT	08/16/10	351219	08/16/10		0	\$9,500.00	\$9,500.00
Inv. Count		28	Total -				\$162,466.40	

5. Are there any electronic signatures stored on any computers, signature stamps or pre-signed checks? If so, how are they safeguarded?

Yes, they are stored
on a flash drive and secured in the
Finance Directors Office.

Risk Assessment

1. Does the entity have a disaster recovery plan?

Yes

2. Please list any E-services such as online bill payment capabilities and electronic banking currently being utilized and provide the name and address of the organization providing the service.

Lock Box with FCB by Tax Office

3. How are E-services protected from fraudulent use and transactions?

Statements are reconciled to tax and finance software

4. Please list all automatic journal entries and their purpose and timing.

Only automatic entries are with Health Insurance
Distribution for General Fund to Insurance Fd.

Conflict of Interest

1. Has the entity adopted a specific policy on conflict of interest?

Yes

Winston, Williams, Creech, Evans & Company, LLP

Certified Public Accountants



The CPA Never Underestimate The Value™

James P. Winston II, CPA
Gary L. Williams, CPA
Leonard R. Creech, Jr. CPA
Carleen P. Evans, CPA

Jennifer T. Reese, CPA

FRAUD QUESTIONNAIRE

Entity Name: Franklin County
Completed By: Chuck Mung
Signature: Chuck Mung
Title: Finance Director
Date: 8/19/2010

As part of generally accepted auditing standards, we are required to make certain inquiries of management and employees related to fraud.

Please respond to the following questions. If you need additional explanation regarding any of the inquiries, please do not hesitate to ask. Please describe or explain answers when necessary.

GENERAL FRAUD

1. Explain your understanding of the risk of fraud within the organization. In what areas and ways do you believe the organization may be susceptible to fraud?
Drug Funds to the Sheriff's Office increased dramatically.
2. What steps has the organization taken to address the possibility of misappropriation of assets, i.e. theft of assets caused by embezzling receipts, stealing assets or paying for goods and services not received?
County has an appropriate tagging system for the County's Assets.
3. Do you have knowledge of any fraud that has been perpetrated on or within the organization?
Daily Deposits are required for each department.

No

102 W. Spring Street P.O. Box 1366 Oxford, NC 27565 (919) 693-5196 fax (919) 693-7614



www.wvccpa.com



A.15.1

4. What procedures are in place for employees to report suspicious activity? - *We have a whistleblower policy and a reporting bar in each department*
5. Have you reported any fraud or suspected fraud to your superiors? If so, what has been the response? *Just Drug Fund Activity.*
6. Do you have any suspicion of any fraud? *There is potential there.*
7. Have you heard of any allegations of fraud or suspected fraud affecting the governmental entity? *No*
8. Are there areas within the organization where you believe fraud could occur and not be detected? *Yes, Largest Dept is Sheriff's Office with over \$160,000 in cash for Drug Buys has occurred.*
9. How does management communicate to employees the importance of ethical behavior? *Regularly in Dept. Head Mtgs...*
10. What programs and controls have been implemented to address fraud risks and to help deter and detect fraud? How are those programs and controls monitored? *Bank Statements and detailed deposits are reconciled.*
11. Are you aware of any unusual changes in lifestyle or behavior of an employee who has access to assets susceptible to misappropriation? *No*
12. What procedures are being taken to protect and prevent the theft of private and personal information of employees and customers? What controls are in place to detect and respond to possible identity theft? *IT Department has all systems protected. All paper copies are stored in locked filing cabinets, and all doors are locked at night.*

Financial Statement Fraud

Financial statement fraud consists of manipulating financial information in order to affect the amounts reported in the published financial statements. This can consist of, fraudulent financial reporting, intentional misstatements, or inaccurate disclosures in the financial statements, in order to deceive financial statement users.

1. Has any person asked or suggested that you manipulate the financial data? *No*
2. Are you aware of any unusual or improper journal entries into the accounting records? *No*
3. What controls are in place to prevent and detect misstatements in the financial statements?

We balance Bank statements timely and the (I) Review Monthly Balance Sheet, Expense Report, and Revenue Report often.

4. Have any estimates, such as useful lives and /or allowance for doubtful accounts, etc., been adjusted or manipulated in order to obtain a particular result in the preparation of year-end financial statements?

NO

Compliance Fraud

Compliance fraud occurs when laws, regulations and the terms of grant and other contract agreements are knowingly and purposely violated. Compliance fraud can have a direct and economic affect on the financial statements and on the entities ability to continue operations. Violation of grant agreements and Federal and State programs can result in the loss of future funding and the return of previously received revenue. Violation with loan covenants and vendor contracts can result in the "call" of amounts due and the inability to obtain future funding and services.

1. How does management communicate the importance of adhering to laws, regulations and contract and grant agreements? How are the pertinent laws and regulations affecting the entity conveyed to those charged with compliance with those laws and regulations. (For example: Environmental law information conveyed to maintenance staff, vehicle operation regulations conveyed to those operating governmental vehicles, employment laws such as sexual harassment to all employees, etc.) *Grants are monitored to ensure compliance*
2. What policies does the governmental unit have in place to prevent illegal acts? *No checks are written without proper payment*
3. What policies and procedures are in place to help the entity identify the possible violation of any laws or regulations or terms of grant or contract agreements? *Supervision*
4. What controls are in place to prevent and detect noncompliance with laws and regulations pertaining to Federal and State programs and grant agreements? *Supervision*
5. Are you aware of any violations or possible violations of laws or regulations or terms or grant or other contract agreements?

NO

**To: Chuck Murray
Angela Harris**

**From: Lisa Medlin
Accounts Payable Specialist**

Drug Enforcement Fund checks were normally picked up by Furman Burnette or Nancy Neal. Request was made by department request for payment forms or by email. Furman would normally pick up the checks. On some occasions the check would be picked up by Nancy Neal, and on a few occasions the Sheriff (Pat Green) would pick it up. If a request was made for an urgent payment, I would email or call to let Mr. Green or his staff know it was ready. And it would be picked up in the same day.

Lisa Medlin
2.3.2011

Lisa Medlin

From: Lisa Medlin
Sent: Thursday, December 02, 2010 11:02 AM
To: Pat Green
Subject: RE: drug check

That check was printed this morning. Sorry I did not catch it when you were here. Someone can pick it up any time.

Thanks

lisa

From: Pat Green
Sent: Thursday, December 02, 2010 10:38 AM
To: Lisa Medlin
Subject: drug check

Lisa, Drug unit just reminded me they need the \$3500.00 for deal today when will you have the check ready? Sheriff

Lisa Medlin

From: Pat Green
Sent: Thursday, December 02, 2010 10:38 AM
To: Lisa Medlin
Subject: drug check

Lisa, Drug unit just reminded me they need the \$3500.00 for deal today when will you have the check ready? Sheriff

FRANKLIN COUNTY SHERIFF CHECK LISTING (DRUG FUNDS)

2 SIG.	DATE	CHECK#	CHECK AMOUNT	SIGNATURES	SECOND SIGNATURE	RFP SIGNATURE
*	1/9/2007	300464	10000.00	PAT GREEN	ELLEN MARKS	PAT GREEN
*	4/18/2007	304281	10000.00	PAT GREEN	ELLIOTT PINNELL	CAN'T FIND
*	5/2/2007	304675	5000.00	PAT GREEN	ELLIOTT PINNELL	FURMAN BURNETTE
*	10/4/2007	310815	10000.00	PAT GREEN	ELLIOTT PINNELL	FURMAN BURNETTE
*	11/20/2007	312645	10000.00	PAT GREEN	ELLIOTT PINNELL	FURMAN BURNETTE
*	1/11/2008	314578	5000.00	PAT GREEN	ELLIOTT PINNELL	FURMAN BURNETTE
*	2/26/2008	316294	5000.00	PAT GREEN	ELLIOTT PINNELL	FURMAN BURNETTE
*	4/10/2008	318168	8000.00	PAT GREEN	ELLIOTT PINNELL	FURMAN BURNETTE
*	5/23/2008	319889	3000.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	7/18/2008	321968	5000.00	PAT GREEN	FURMAN BURNETTE	FURMAN BURNETTE
*	8/8/2008	322784	2500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	9/16/2008	324697	7500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	10/10/2008	325727	5000.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
	11/6/2008	326776	8500.00	PAT GREEN		FURMAN BURNETTE
	12/18/2008	328516	7000.00	PAT GREEN		FURMAN BURNETTE
	1/15/2009	329411	7500.00	PAT GREEN		FURMAN BURNETTE
*	2/9/2009	330398	7000.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	2/25/2009	330963	5000.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	3/25/2009	331990	5000.00	PAT GREEN	NANCY NEAL	PAT GREEN
	4/8/2009	332736	6000.00	PAT GREEN		FURMAN BURNETTE
*	5/21/2009	334190	2000.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	6/24/2009	335427	6500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	7/7/2009	335891	6500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
	7/21/2009	336440	8500.00	PAT GREEN		PAT GREEN
	8/10/2009	337097	4000.00	PAT GREEN		FURMAN BURNETTE
*	8/24/2009	337679	5000.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	9/24/2009	339021	8500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
	10/13/2009	339771	6000.00	PAT GREEN		FURMAN BURNETTE
	10/21/2009	339984	4000.00	PAT GREEN		EMAIL-PAT GREEN
*	11/17/2009	340975	12000.00	PAT GREEN	NANCY NEAL	PAT GREEN
	12/3/2009	341422	2500.00	PAT GREEN		FURMAN BURNETTE
*	12/17/2009	342100	2500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
	12/30/2009	342366	3000.00	PAT GREEN		EMAIL-PAT GREEN
*	1/14/2010	342867	2000.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
	2/2/2010	343538	3500.00	PAT GREEN		FURMAN BURNETTE
*	2/10/2010	343766	8500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
	2/22/2010	344326	2500.00	PAT GREEN		FURMAN BURNETTE
	3/4/2010	344802	14000.00	PAT GREEN		PAT GREEN
*	7/8/2010	349773	8500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	7/30/2010	350368	7500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
*	8/16/2010	351219	9500.00	PAT GREEN	NANCY NEAL	FURMAN BURNETTE
	9/2/2010	351937	1500.00	PAT GREEN		FURMAN BURNETTE
	9/14/2010	352496	1000.00	PAT GREEN		FURMAN BURNETTE
	10/14/2010	353690	1500.00	PAT GREEN		FURMAN BURNETTE
	11/18/2010	354868	1500.00	PAT GREEN		FURMAN BURNETTE
	12/2/2010	355504	3500.00	PAT GREEN		FURMAN BURNETTE
	12/20/2010	356499	1500.00	PAT GREEN		FURMAN BURNETTE
TOTAL ALL CHECKS			269500.00			
TOTAL ONE SIGNATURE			87500.00			
TOTAL TWO SIGNATURES			182000.00			