



AGENDA STAFF REPORT

Control: 26001488

MEETING DATE: 08/25/2026
LEGAL ENTITY TAKING ACTION: Board of Supervisors
BOARD OF SUPERVISORS DISTRICT(S): All Districts
SUBMITTING AGENCY/DEPARTMENT: Sheriff-Coroner
DEPARTMENT CONTACT PERSON(S): Brian Wayt, 714-647-1803
Deena Fulghum, 714-834-6450

SUBJECT: FY 2025-26 Federal Equitable Sharing Agreement and Certification

CEO CONCUR

Concur

COUNTY COUNSEL REVIEW

Approve agreement to form

CLERK OF THE BOARD

DISCUSSION

3 Votes Board Majority

Budgeted: N/A

Current Year Cost: N/A

Annual Cost: N/A

Staffing Impact: No

Sole Source: No

Current Fiscal Year

Funding Source: N/A

County Audit in Last 3

Revenue: N/A

years: No

Levine Act Review

Completed? N/A

Prior Board Action: 8/26/2025 #18, 8/27/2024 #S22E, 8/22/2023 #S33G, 8/23/2022 #S37K

RECOMMENDED ACTION(S):

Approve and authorize the execution of the Federal Equitable Sharing Agreement and Certification for FY 2025-26, pertaining to federally forfeited property or proceeds of such property received for the Sheriff-Coroner Department.

SUMMARY:

Approval of the Federal Equitable Sharing Agreement and Certification for the Sheriff-Coroner Department will allow the Sheriff-Coroner Department to comply with the guidelines of the Federal Equitable Sharing Program.

BACKGROUND INFORMATION:

The Sheriff-Coroner Department (Sheriff) participates in the Federal Equitable Sharing Program. The Federal Equitable Sharing Program is a U.S. Department of Justice and U.S. Department of the Treasury program designed to enhance cooperation among federal, state and local law enforcement agencies through the sharing of proceeds resulting from federal narcotics forfeitures. The Federal Equitable Sharing Agreement and Certification (ESAC) is required for participation in the Federal Equitable Sharing Program. The document pertains to narcotics forfeiture assets that are received by and are attributable to the law enforcement efforts of the Sheriff.

The ESAC binds Sheriff and the Board of Supervisors (Board) to the statutes and guidelines that regulate shared assets for participating in the Federal Equitable Sharing Program and the restrictions upon the use of federally forfeited property or proceeds from such property that is equitably shared. The ESAC indicates that Sheriff and the Board certify that the accounting of funds received and spent by Sheriff during the preceding fiscal year is accurate and in compliance with the guidelines and statutes that govern the equitable sharing program. If the recipient agency fails to comply with the provisions of the ESAC, the recipient agency could be barred from further participation in the sharing program; could be subject to civil actions to enforce the agreements, or, where warranted, could be subject to federal criminal prosecution for false statements or fraud involving theft of federal program funds.

The Board approved the closeout ESAC report for Fund 118 and Fund 125 at its June 22, 2021, meeting. Based on the July 2018 Equitable Sharing Program guidelines, agencies participating in task forces may designate one task force member agency to serve as the fiduciary agency for the task force. The fiduciary agency may submit one Equitable Sharing Request form and one ESAC on behalf of the task force. In order for Sheriff to comply with the guidelines, the Regional Narcotics Suppression Program (RNSP) Fund 118, RNSP - U.S. Department of Justice and Fund 125, RNSP - U.S. Department of Treasury were closed in FY 2020-21 and the residual account balances were transferred to Sheriff Fund 132, Sheriff Narcotics Program - U.S. Department of Justice and Fund 139, Sheriff Narcotics Program - U.S. Department of the Treasury.

Edie Bailly LLP conducted the Audit for the fiscal year ending June 30, 2025. The Audit was concluded on March 31, 2026.

In addition, the Board approved past ESACs on August 26, 2025, August 27, 2024, August 22, 2023, and August 23, 2022. The reports that are required to be submitted are based on data collected throughout the fiscal year end. Sheriff requests that the Board approve the ESAC for Sheriff-Coroner Department for FY 2025-26 as referenced in the Recommended Action. The ESAC is submitted electronically; the Sheriff has reviewed and approved the FY 2025-26 ESAC.

FINANCIAL IMPACT:

N/A

STAFFING IMPACT:

N/A

REVIEWING AGENCIES/DEPARTMENTS:

N/A

ATTACHMENTS:

Attachment A - FY 2025-26 Equitable Sharing Agreement and Certification