

12-0-1038
 (Do Not Write Above This Line)

AN ORDINANCE
 BY THE PUBLIC SAFETY AND LEGAL
 ADMINISTRATION COMMITTEE

AN ORDINANCE AUTHORIZING THE
 CHIEF FINANCIAL OFFICER TO CREATE
 TWO NEW TRUST ACCOUNTS FOR THE
 TRANSFER AND/OR DEPOSIT OF FUNDS
 CURRENTLY BEING MAINTAINED IN
 SEPARATE "OFF THE BOOKS" BANK
 ACCOUNTS MAINTAINED AND
 CONTROLLED BY THE ATLANTA
 POLICE DEPARTMENT; TO WAIVE
 CONFLICTING ORDINANCES AND CODE
 SECTIONS; AND FOR OTHER
 PURPOSES.
substitute

ADOPTED BY

OCT 0 1 2012

COUNCIL

- CONSENT REFER
- REGULAR REPORT REFER
- ADVERTISE & REFER
- 1st ADOPT 2nd READ & REFER
- PERSONAL PAPER REFER

Date Referred: 8/20/12
 Referred To: Public Safety
 Date Referred: 9/4/12
 Referred To: Finance / Excc
 Date Referred: _____
 Referred To: _____

First Reading
 Committee: Public Safety and Legal Administration
 Date: 8/13/12
 Chair: [Signature]
 Referred To: [Signature]

PSLA Committee
 Date: 8/28/12
 Chair: [Signature]
 Action: _____
 Fav, Adv, Hold (see rev. side): _____
 Other: _____
 Refer To: [Signature]
Refer to Finance/Executive via fall council!

Fin Committee
 Date: 9-12-12
 Chair: _____
 Action: _____
 Fav, Adv, Hold (see rev. side): _____
 Other: _____
 Refer To: _____

Fin Committee
 Date: _____
 Chair: _____
 Action: _____
 Fav, Adv, Hold (see rev. side): _____
 Other: _____
 Refer To: _____

Committee
 Date: _____
 Chair: _____
 Action: _____
 Fav, Adv, Hold (see rev. side): _____
 Other: _____
 Refer To: _____

FINAL COUNCIL ACTION
 2nd 1st & 2nd 3rd
 Consent V Vote RC Vote

CERTIFIED
 OCT 0 1 2012
 ATLANTA CITY COUNCIL PRESIDENT
[Signature]

CERTIFIED
 OCT 0 1 2012
[Signature]
 MUNICIPAL CLERK

MAYOR'S ACTION

APPROVED

OCT 1 0 2012

WITHOUT SIGNATURE
 BY OPERATION OF LAW



**CITY COUNCIL
ATLANTA, GEORGIA**

12-O-1038

**AN ORDINANCE
BY PUBLIC SAFETY AND LEGAL ADMINISTRATION COMMITTEE**

**AS SUBSTITUTED AND AMENDED
BY FINANCE/EXECUTIVE COMMITTEE**

**AN ORDINANCE AUTHORIZING THE CHIEF FINANCIAL OFFICER TO
CREATE FOUR TRUST ACCOUNTS AND DEPOSIT FUNDS CURRENTLY
HELD IN SEPARATE BANK ACCOUNTS MAINTAINED BY THE
ATLANTA POLICE DEPARTMENT; AND FOR OTHER PURPOSES.**

WHEREAS, pursuant to Section 17-5-54 of the Official Code of Georgia, proceeds from the sale of all personal property in the custody of law enforcement agencies in the State of Georgia are to be paid into the general fund of the municipality's treasury; and

WHEREAS, Section 6-309 of the Charter of the City of Atlanta ("the City") provides, in pertinent part, that "the chief financial officer shall be responsible for the administration of the accounting systems of the city, for proper recording of receipts and disbursements of each department, fund, or other breakdown", and

WHEREAS, Section 2-966 of the City's Code of Ordinances provides: "All moneys collected by any officer shall be paid to the chief financial officer"; and

WHEREAS, the Atlanta Police Department ("APD") maintains two bank accounts, a prisoner account and an evidence account, which are not a part of the City's financial records and are not maintained in the City's Department of Finance; and

WHEREAS, based on a 2005 audit by Banks, Finley, White & Company, and 2010 and 2012 follow up audits by the City's Internal Auditor, it has been recommended that the funds from APD's prisoner account and evidence account be recorded on the City's general ledger in order to reduce the risk of fraud; and

WHEREAS, as of August 31, 2012, the ending balance in the APD evidence account is One Million Six Hundred Eighteen Thousand One Hundred Sixty Dollars and Ninety Cents (\$1,618,160.90) and the ending balance in the APD prisoner account is One Million Two Hundred Fifty Two Thousand Eight Hundred Thirty Five Dollars and Seventy Five Cents (\$1,252,835.75); and

WHEREAS, these accounts have not been subject to an audit by the City's Internal Auditor or by the City's independent auditors; and

WHEREAS, upon recommendation of the City's external and internal auditor, and in compliance with state and local law, the City desires to create four trust accounts for the deposit



of funds currently held in APD's prisoner account and evidence account to properly record and reconcile revenue in the City's general ledger.

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY ORDAINS, as follows:

Section 1: The Chief Financial Officer is authorized to create four trust accounts in order to record the cash and liability for each of the two accounts currently maintained by APD in separate bank accounts, the prisoner account and the evidence account, as shown below:

Fund 7701 - Trust Fund
 Dept 000001 - Default Balance Sheet
 Account 1111088 Cash - APD Evidence Fund
 Function 0000000
 Project 000000

Fund 7701 - Trust Fund
 Dept 000001 - Default Balance Sheet
 Account 1226024 Deposits Payable - Evidence Fund
 Function 0000000
 Project 000000

Fund 7701 - Trust Fund
 Dept 000001 - Default Balance Sheet
 Account 1111089 Cash - APD Prisoner Fund
 Function 0000000
 Project 000000

Fund 7701 - Trust Fund
 Dept 000001 - Default Balance Sheet
 Account 1226025 Deposits Payable - Prisoner Fund
 Function 0000000
 Project 000000

Section 2: That the Chief Financial Officer is authorized to deposit and record the August 30, 2012 balance in the APD evidence account in amount of One Million Six Hundred Eighteen Thousand One Hundred Sixty Dollars and Ninety Cents (\$1,618,160.90) and in the APD prisoner account of One Million Two Hundred Fifty Two Thousand Eight Hundred Thirty Five Dollars and Seventy Five Cents (\$1,252,835.75) into the trust accounts listed above; and

Section 3: The prisoner and evidence trust accounts shall be audited by the Internal Auditor within six months of adoption of this ordinance.

Section 4: That all ordinances or parts of ordinances in conflict herewith are hereby waived to the extent of the conflict.

A true copy,



Deputy Municipal Clerk

ADOPTED by the Atlanta City Council
 APPROVED as per City Charter Section 2-403

October 01, 2012
 October 10, 2012

RCS# 2322
10/01/12
2:35 PM

Atlanta City Council

CONSENT I

ALL ITEMS EXCEPT 12-R-0997
OCTOBER 1, 2012
ADOPT AS AMNDED

YEAS: 13
NAYS: 0
ABSTENTIONS: 0
NOT VOTING: 2
EXCUSED: 0
ABSENT 1

Y Smith	B Archibong	Y Moore	Y Bond
NV Hall	Y Wan	Y Martin	Y Watson
Y Young	Y Shook	Y Bottoms	Y Willis
Y Winslow	Y Adrean	Y Sheperd	NV Mitchell

CONSENT I

		10-01-12
ITEMS ADOPTED ON CONSENT	ITEMS ADOPTED ON CONSENT	ITEMS ADVERSE ON CONSENT
1. 12-O-1056	35. 12-R-1283	42. 12-R-1290
2. 12-O-1129	36. 12-R-1284	43. 12-R-1291
3. 12-O-1179	37. 12-R-1285	44. 12-R-1292
4. 12-O-1180	38. 12-R-1286	45. 12-R-1293
5. 12-O-1181	39. 12-R-1287	46. 12-R-1294
6. 12-O-1167	40. 12-R-1288	47. 12-R-1295
7. 12-O-1168	41. 12-R-1289	48. 12-R-1296
8. 12-O-1169		49. 12-R-1297
9. 12-O-1170		50. 12-R-1298
10. 12-O-1171		51. 12-R-1299
11. 12-O-1172		52. 12-R-1300
12. 11-O-1195		53. 12-R-1301
13. 12-O-1321		54. 12-R-1302
14. 12-O-1038		55. 12-R-1303
15. 12-O-1199		56. 12-R-1304
16. 12-O-1243		57. 12-R-1305
17. 12-O-1315		58. 12-R-1306
18. 12-R-1163		59. 12-R-1307
19. 12-R-1253		60. 12-R-1308
20. 12-R-1265		61. 12-R-1309
21. 12-R-1266		
22. 12-R-1268		
23. 12-R-1278		
24. 12-R-1279		
25. 12-R-1280		
26. 12-R-1282		
27. 12-R-1191		
28. 12-R-1274		
29. 12-R-1275		
30. 12-R-1310		
31. 12-R-1323		
32. 12-R-1101		
33. 12-R-1270		
34. 12-R-1272		