

# Fiduciary Agreement

The County of Hidalgo (COUNTY) on behalf of the County Criminal District Attorney's Office (STATE) has agreed to act as a fiduciary on behalf of the Hidalgo County High Intensity Drug Trafficking Area Task Force (HIDTA). This agreement outlines the fiduciary requirements for both the COUNTY and STATE for receiving, maintaining, and expending funds awarded to THE STATE through the Department of Justice (Justice) and Department of the Treasury (Treasury) Equitable Sharing Programs (Program):

## **Participation**

- STATE must be a compliant Program participant and must be a member of the HIDTA.
- The COUNTY and STATE understand that no federal agency personnel, if involved, may have command or control over or direct the use of Program funds. STATE may receive Program funds as a result of its participation in HIDTA as well as funds awarded based on its assistance in other investigations.

## **Maintenance of funds**

- The COUNTY and STATE must ensure that a separate account or account code is maintained solely for Justice and solely for Treasury.
- All STATE awarded funds, regardless of whether awarded on behalf of HIDTA participation or other investigations, are maintained in each respective Justice or Treasury account.
- The COUNTY and STATE will ensure that Programs funds are not commingled with funds from any other source, including other federal funds, state forfeiture, OCDETF reimbursements, or general funds.
- The COUNTY and STATE will submit an Equitable Sharing Agreement and Certification (ESAC) form through the eShare Portal within 60 days of the end of the jurisdiction's fiscal year.

## **Expenditures**

- All expenditures in support of HIDTA and STATE must be approved by the STATE head or designee and must be in accordance with the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Guide)* and any subsequent updates, as well as all jurisdiction purchasing policies.
- All expenditures of federally shared funds will follow the jurisdiction's procurement policies.

### **Compliance and audits**

- All expenditures in support of HIDTA and STATE must be reported on the jurisdiction's Schedule of Expenditures for Federal Awards (SEFA) under Catalog of Federal Domestic Assistance (CFDA) number 16.922 for Justice and 21.016 for Treasury for inclusion in the jurisdiction's Single Audit.
- Transfers of Program funds to other member agencies is prohibited. A waiver from the Justice Money Laundering and Asset Recovery Section (MLARS) or Treasury Executive Office for Asset Forfeiture (TEOAF) must be obtained if a transfer be needed. Any authorized transfer of funds is subject to subrecipient monitoring requirements, pursuant to the OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 2 C.F.R. Part 200§ 200.330-332.
- All accounting practices and internal controls must be in accordance with the *Guide* and Uniform Guidance, 2 C.F.R. § 200.303.

### **Dissolution**

- In the event HIDTA disbands, all funds awarded to STATE shall remain with STATE unless an agreement to transfer remaining HIDTA earmarked funds to the member agencies is made between all participants. A waiver must be obtained from MLARS or TEOAF to transfer any funds and all transferred funds will be subject to sub-recipient monitoring.

By signing below, the COUNTY and STATE acknowledge that each party understands this agreement and will comply with all policies set forth in the *Guide* and the Uniform Guidance.

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I agree to comply with all policies and requirements set forth in the *Guide* and in the above agreement. I understand that violations of this policy may result in temporary or permanent suspension from the Program.

_____	_____	_____	_____
Ricardo Rodriguez, Jr.	Criminal District Attorney	STATE	DATE
_____	_____	_____	_____
Juan Sifuentes	Commander	HIDTA	DATE