3-05/080.81 - Donations to the Department

Donations may be made to the Department in furtherance of a public purpose and consistent with the principles of 21st Century and Constitutional Policing. All donations received by the Department, or any station, unit, or bureau, whether from an individual, a business, or a non-profit entity, are subject to the requirements of the County Fiscal Manual section 2.4.0. All donations must be reported as required by section 2.4.2, pursuant to current Fiscal Administration Bureau Fiscal Notice No. 192 and any successor notices.

The EIN or Tax Identification Number (TIN) of the approved charity shall be used for the acceptance and acknowledgement of any donation.

The use of the County's name or Employer Identification Number (EIN) to establish or maintain a bank account or to acknowledge the acceptance of donations is expressly prohibited by County policy. Any existing Department affiliated account using the County's EIN must be closed immediately.

Donated funds should be delivered to the Financial Programs Bureau, Special Accounts, which will hold the money in trust and ensure that all necessary reporting and other County protocols are followed. Donations may be restricted (earmarked for a particular station, unit, or bureau, or for a particular purpose) or unrestricted (available to be used by the Department for any purpose it deems appropriate). In the case of restricted donations, written instructions from the donor describing the intended use of the funds should be delivered along with the check. The station, unit, or bureau receiving such funds is responsible for reporting the donation to the Director, Financial Programs Bureau and sending an acknowledgement letter to the donor (to be provided by Financial Programs Bureau).

Unrestricted donations shall not be used for parties, awards, conferences, or gifts for County employees unless the donor specifically designates (in writing, signed by the donor) that the funds may be used for such a purpose. When charitable donations are used to pay allowable travel and related expenses, the costs of such expenses must be limited to no more than would reasonably be paid at Department expense (e.g., County per diem rate).

Department members who are required by the Department's Conflict of Interest Code to file a Statement of Economic Interests (Form 700) must be aware that to the extent they personally benefit from a donation, the donation may constitute a reportable gift.

Donations from County vendors must be treated with extreme caution. No donations from a vendor or potential vendor may be accepted while any contract solicitation is pending. The approval of the Division Director, Administrative Services Division, must be obtained to accept any donation from a County vendor.

In no case should any donor or supporter be provided with any identification card, certificate, or any other instrument which would convey any special authority or benefit from the Department because of the donation or support.

Any Department member requesting and accepting a donation through an approved foundation or other approved source must adhere to the following guidelines. A request for the acceptance of any donation must be submitted in writing via Department memorandum (SH-AD-32A) to the Director of Financial Programs Bureau, stating the following:

- The name of the donor;
- The donor's complete address;
- The description and purpose of the donation;
- The current fair market value of any non-monetary donation;
- A statement specifying whether there any restrictions regarding the use of the donation and/or the or absence of restrictions regarding the use of the donation;
- If applicable, include information regarding any bureau within the Department that has assessed and approved the donation;
- A copy of the signed acknowledgment letter sent to the donor, and
- The memorandum shall be copied to the Audit and Accountability Bureau.

Department Donations – Defined

Donations subject to the requirement of this section include gifts of money, real property, use of real property (e.g., use of building space), personal property (e.g., supplies and equipment), services, supplies, food, or anything of value that may benefit:

- Individual employees or their families;
- Groups of employees;
- The Department; and/or
- Department entities (e.g., station funds), or Department-sponsored activities (e.g., Department employee athletic teams and youth activities).

Note: Items are considered donations when they are received from any source, including but not limited to, individuals whether employed by the Department or not, an elected official, a Department-wide foundation, a station or unit specific foundation, support group, and/or booster association.

Exceptions

The following items are exempt from the definition of "donation" and therefore not subject to the requirements of this section:

- Proceeds from candy or snack sales and fundraising events on Department premises that are limited in

participation to Department employees and volunteers; and

- Items collected for Department-sponsored toy drives and similar events for children or community members in need.