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**From:** Bertolino, Louis E (SAO) [louis.e.bertolino@state.ma.us]  
**Sent:** 8/3/2018 4:25:45 PM  
**To:** Lawrence Oliveira [/O=BCSO/OU=DHOC/cn=Recipients/cn=LAWRENCEOLIVEIRA]  
**Subject:** RE: bank accounts

Hi Larry.

Thank you so much.

From the looks of this information, and the regulation you supplied last week, I think this will be a non-issue and wont be a problem.

If anything changes, ill definitely keep you up to date!

Thanks again

Lou

*Louis E. Bertolino*

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**From:** Lawrence Oliveira <LAWRENCEOLIVEIRA@bcso-ma.org>  
**Sent:** Friday, August 3, 2018 11:55 AM  
**To:** Bertolino, Louis E (SAO) <Louis.Bertolino@MassMail.State.MA.US>  
**Subject:** RE: bank accounts

Hi Lou,

Sorry for the delay in responding, it's been a busy week.

Below are the descriptions of each account and use.

Larry

Lawrence W. Oliveira  
Chief Financial Officer  
Bristol County Sheriff's Office  
400 Faunce Corner Road  
North Dartmouth, MA 02747  
(508) 995-1311 Ext. 2330  
[lawrenceoliveira@bcso-ma.org](mailto:lawrenceoliveira@bcso-ma.org)

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**From:** Bertolino, Louis E (SAO) [<mailto:louis.e.bertolino@state.ma.us>]  
**Sent:** Monday, July 30, 2018 9:51 AM  
**To:** Lawrence Oliveira  
**Subject:** bank accounts

Good morning Larry,

Just wanted to thank you again for all your help during the audit.

Also, you mentioned during the exit conference that some of the outside bank accounts would not be prudent to place in MMARS.

When we meet with the Comptroller for more guidance, it would be great if I could have the description of each bank account. They may simply say "all accounts should be in MMARS". However, if I have a description of the account, and why it may not be feasible for such accounts to be in MMARS, then we may be able to come to an amicable agreement with them and avoid any future issues.

These are the bank accounts I have in my work papers. If you can simply describe what each one does, and why you think it shouldn't be in MMARS, that would be great.

Also, if you can come up with any documentation from your attorney regarding the previously approved outside accounts from 2010 that will be great too.

#### Citizens bank

- ██████████ - Trustee funds – Inmate money account
- ██████████ - Commissary account – Inmate good and services
- ██████████ - Work detail- revolving – Deputy work details
- ██████████ - Accessories account – logo apparel and accessories for staff
- ██████████ - Inmate fee settlement – cost of care settlement account
- ██████████ - Employee scholarship – employee donations to award an annual scholarship to a son or daughter of an employee
- ██████████ - Reintegration program – monies donated by a non-profit to allow purchase of transportation for inmates being released.
- ██████████ - Law Enforcement collaborative – Used as a revenue account for fees incurred jailing for surrounding towns. Was previously approved by the Comptroller during State transition because it held outside revenue. Documentation was provided under separate correspondence.
- ██████████ - Fed equitable Sharing fund – Funds from DOJ for assistance in law enforcement operations
- ██████████ - Fed Equitable sharing DBM - Funds from DOJ for assistance in law enforcement operations
- ██████████ - Fed equitable sharing ICE – Funds from US Treasury for assistance in law enforcement operations
- ██████████ - S coast anti-crime (SCAT) – Police Chiefs in Bristol County account for law enforcement, authorized by PD's; BCSO is holder of funds

#### Santander Bank

- ██████████ - Sweep account – pass through for ICE, W/C and refunds, etc.

#### Peoples united bank –

- ██████████ - DynaCash account – revolving fund for staff payroll issues

#### Bank of America

- ██████████ - credit card account – P-Cards issued to the Sheriff and CFO

Thanks!

Lou

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