



# Board of Lucas County Commissioners

**TITLE:** Donation Acceptance of Goods and Services Policy

**POLICY NUMBER:** 54

**RESOLUTION NUMBER:** 2025-936

**EFFECTIVE DATE:** December 9, 2025

**PAGE:** 1 of 2

## I. SCOPE

This policy applies to all Lucas County Commissioner's departments and agencies that receive donated goods or services from individuals, businesses, nonprofits, or other entities. This policy also applies to donations that will become fixtures in Commissioner owned buildings.

## II. PURPOSE

This policy establishes guidelines and procedures for the acceptance of donations of goods and services to ensure transparency, accountability, and compliance with all applicable laws and regulations.

## III. POLICY

Lucas County Commissioners departments and agencies may accept donations of goods and services that support their operations and public purposes, provided they comply with the guidelines set forth in this policy.

### Acceptance Guidelines:

#### 1. Authorization to Accept Donations:

- County agencies may accept donations that align with their mission and operational needs.
- Donations must be voluntary and free of any expectation of special privileges, influence, or considerations.
- Acceptance of donations does not constitute endorsement of the donor or donor's business.

#### 2. Approval Process:

- Request to Accept Donation form must be completed and sent to Support Services for resolution and approval before accepting any donation.
- Donations must be approved by the Board of County Commissioners via resolution.

#### 3. Documentation and Reporting:

- All accepted donations must be documented, including a description, estimated value, and donor information.
- Estimated value may be based on donor-provided documentation, appraisal, or staff determination.
- County agencies must submit quarterly reports to Support Services for the Board of County Commissioners detailing all donations received.

#### 4. Prohibited Donations:

- Donations that create actual conflicts of interest or perceived conflicts of interest or violate ethical standards shall not be accepted.
- Donations imposing conditions conflicting with county policies, applicable laws, or the public interest will be declined.
- Anonymous donations may only be accepted with prior Board approval and must be documented to the fullest extent possible.

#### 5. Use and Disposition of Donations:

- Upon acceptance, all donations become the property of Lucas County.
- Donated goods and services must be used solely for their intended purpose.
- Donated services must be documented in writing, outlining the scope of work and any liability considerations.
- If no longer needed, donated items must be disposed of in accordance with County surplus property policies.

### IV. COMPLIANCE

- Donations must comply with all federal, state, and local laws and regulations.
- Departments must ensure proper risk management and legal review when necessary.

### V. PROCEDURE TO ACCEPT DONATION

1. Department or Agency identifies a donation offer.
2. Complete the *Request to Accept Donation* form with the following required information:
  - Description of donation
  - Estimated value
  - Donor information
  - Intended use and any restrictions
3. Email the completed form to Support Services at [purchasing@co.lucas.oh.us](mailto:purchasing@co.lucas.oh.us).
4. Support Services will review the request and prepare a resolution if Board approval is required.
5. Support Services will notify the requesting department once the donation has been approved or denied.
6. A Capital Asset Acquisition form must be completed and submitted to the Auditor's office if the donated item is valued at or above \$25,000.
7. A Capital Asset Acquisition form must be completed for any donated vehicle and sent to Risk Management and the Auditor's office.
8. Department must record the donation in its inventory (if applicable) and include it in the next quarterly report.

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John Borell

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Lucas County Prosecutor's Office

12/10/2025

Date

Signed by:

Georgiann M. Zell

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Signature of County Administrator

12/12/2025

Date