



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER 0

PAGE 1 OF 11

DATE: 11/8/2011

SUBJECT: **APPROVAL OF THE SHERIFF'S FISCAL YEAR 2011 CHAPTER 59 ASSET FORFEITURE REPORT**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court approve the Sheriff's Department FY 2011 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency.

**BACKGROUND:**

Certified copies of the Chapter 59 Asset Forfeiture Report shall be delivered to the Comptroller's Office and filed with the Office of the Attorney General by any law enforcement agency that has the authority to receive property forfeited under Chapter 59 of the Code of Criminal Procedure. The statutory definition of law enforcement agency includes any agency that has the authority to hire peace officers or receive property. This report must be filed no later than the 60th day after the end of the fiscal year. The law setting out these requirements may be found in Article 59.06(g) (1) of the Code.

This report summarizes the FY 2011 asset forfeiture activities of the Tarrant County Sheriff's Department and conforms to the requirements as specified under Article 59.06 (g)(1) of the Code of Criminal Procedure. Pursuant to this article, the Commissioners Court must perform an annual audit. The Auditor's Office has completed the audit and their findings are attached.

**FISCAL IMPACT:**

There is no fiscal impact to Tarrant County associated with the reporting.

SUBMITTED BY: Sheriff's Department

PREPARED BY: Sherry Gunn  
APPROVED BY:



## TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
FORT WORTH, TEXAS 76196-0103  
817/884-1205  
Fax 817/884-1104

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FIRST ASSISTANT COUNTY AUDITOR  
rbertel@tarrantcounty.com

November 1, 2011

The Honorable District Judges of Tarrant County  
The Honorable Tarrant County Commissioners Court  
The Honorable Dee Anderson, Tarrant County Sheriff

Re: Auditor's Report – Review of the FY2011 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency

### SUMMARY

As required by Article 59.06 of the Code of Criminal Procedure, we reviewed the attached *FY2011 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency* prepared by the Tarrant County Sheriff's Office. Based on the information recorded into the Sheriff's Office database, we believe that the asset forfeiture report is true and correct and contains all information required under Article 59.06 of the Code of Criminal Procedure.

### BACKGROUND AND METHODOLOGY

The Sheriff's Accounting Office maintains a Criminal Asset State Forfeitures database to record various case financial and non-financial activities. Since the database is maintained by the Sheriff's Office, we cannot express an opinion regarding whether all transactions were recorded into the database. In order to test the completeness of the database maintained by the Accounting Office, we obtained a list of NAR (Narcotic) numbers issued upon initiation of a case. On a test basis, we traced the NAR number to the database and verified that the case had been properly recorded. The portion of the report representing cash actually in the custody of the Sheriff's Office was reconciled to the County's general ledger without exception. With regard to non-cash assets, the custody and final distribution is the responsibility of the Sheriff's Office.

The report focuses on two separate elements of the Sheriff's Office asset forfeiture process: financial activity and case activity.

Financial Activity

Sections I, II, and VI of the report include monies under the control and custody of the Sheriff's Office. We reconciled the reported cash transactions recorded in these sections to the Sheriff's database, District Attorney's database, and the County's general ledger. We reviewed all the financial information contained in the database to supporting documents, including the court pleadings, and found no exceptions. Section IV reflects no activity.

Case Activity

Sections III, IV, and V of the report include non-cash assets, such as motor vehicles, weapons, and other property (TV's, PC's etc.). The custody and final distribution is the responsibility of the Sheriff's Office per court pleadings. We inventoried 100% of the motor vehicles and a sample of weapons and other property reported in Section III and traced the items to the court pleadings and the Sheriff's Impound and Property Room. We found no exceptions. Sections IV and V reflect no activity.

**CLOSING REMARKS**

We appreciate the efforts of the Sheriff Office's staff to facilitate the timely completion of this review.

Very truly,



Renee Tidwell, CPA  
County Auditor

Attachment: *FY2011 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency*

Distribution: Mike Simonds, Chief Deputy  
Sherry Gunn, Financial Director

**FY 2011  
CHAPTER 59 ASSET FORFEITURE REPORT  
BY LAW ENFORCEMENT AGENCY**

Agency Name:	<u>Tarrant County Sheriff's Office</u>	Reporting Period: (local fiscal year)	<u>10/01/2010 - 09/30/2011</u>
Agency Mailing Address:	<u>Plaza Bldg., 7th Fl.</u> <u>200 Taylor St.</u> <u>Fort Worth, Texas 76102</u>	example:	01/01/11 to 12/31/11, 09/01/10 to 08/31/11 etc.
Phone Number:	<u>(817) 884-3118</u>		
County:	<u>Tarrant</u>		
Email Address:	<u>sagunn@tarrantcounty.com</u>	This should be a permanent agency email address	

**NOTE: PLEASE ROUND ALL DOLLAR FIGURES TO NEAREST WHOLE DOLLAR.**

**I. SEIZED FUNDS**

<p>A) Beginning Balance: <b>Instructions:</b> Include total amount of seized funds on hand (in your agency's possession) at beginning of reporting period. Include funds that may have been forfeited but have not been transferred to your agency's forfeiture account. Do not include funds that are in an account held by another agency, e.g., the District Attorney's account.</p>	\$
<p>B) Seizures During Reporting Period: <b>Instructions:</b> Include only those seizures which occurred during the reporting period and where the seizure affidavit required by Article 59.03 is sworn to by a peace officer employed by your agency.</p> <p>1) Amount seized and retained in your agency's custody.</p>	\$
<p>2) Amount seized and transferred to the District Attorney pending forfeiture.</p>	\$ 65,915
<p>C) Interest Earned on Seized Funds During Reporting Period: <b>Instructions:</b> Enter amount of interest earned on funds in your agency's seizure account during the reporting period. Do not include interest earned if funds are on deposit in an account that does not belong to your agency, e.g. the District Attorney's account.</p>	\$
<p>D) Amount Returned to Defendants/Respondents:</p>	\$
<p>E) Amount Transferred to Forfeiture Account: <b>Instructions:</b> Include all amounts in your agency's possession forfeited during the reporting period and transferred to your forfeiture account. Do not include funds that are in an account held by another agency, e.g. the District Attorney's account.</p>	\$
<p>F) Ending Balance: <b>Instructions:</b> Add lines A, B(1), and C, subtract lines D and E, put total in line F.</p>	\$

**II. FORFEITED FUNDS**

A) Beginning Balance: <b>Instructions:</b> Include total amount of forfeited funds that have been forfeited to your agency and are on hand (in your agency's account or in your agency's possession) at beginning of the reporting period including interest. Do not include funds that have been forfeited but not yet received by your agency.	\$ 104,535
B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period: <b>Instructions:</b> Do not include amounts forfeited but not yet received by your agency; interest refers to the amount earned prior to forfeiture and distributed as part of the judgment of forfeiture.	\$ 14,232
C) Interest Earned on Forfeited Funds During Reporting Period : <b>Instructions:</b> Include only the amount of interest earned on funds in your agency's forfeiture account or interest earned on funds derived from the sale of forfeited property during the reporting period. Do not include interest earned if funds are on deposit in an account that does not belong to your agency, e.g. the District Attorney's account.	\$ 433
D) Proceeds Received by Your Agency From Sale of Forfeited Property: <b>Instructions:</b> Include amounts received for all property sold during the reporting period, even if the subject property was forfeited in a prior reporting period.	\$ 15,333
E) Total Expenditures of Forfeited Funds During Reporting Period: <b>Instructions:</b> From Total on Section VI.	\$
F) Ending Balance: <b>Instructions:</b> Add lines A through D, subtract line E, place total in line F.	\$ 134,533

**III. OTHER PROPERTY**

**Instructions:** List the number of items seized for the following categories. Include only those seizures where a seizure is made by a peace officer employed by your agency. If property is sold, list under "Proceeds Received by Your Agency From Sale of Forfeited Property" in Section II (D) in the reporting year in which the proceeds are received.

Please note - this should be a number not a currency amount. Example 4 cars seized, 3 cars forfeited and 0 cars put into use.	SEIZED	FORFEITED TO AGENCY	RETURNED TO DEFENDANTS / RESPONDENTS	PUT INTO USE BY AGENCY
1) MOTOR VEHICLES (Include cars, motorcycles, tractor trailers, etc.)	16	3	6	0
2) REAL PROPERTY (Count each parcel seized as one item)	0	0	0	0
3) COMPUTERS (Include computer and attached system components, such as printers and monitors, as one item)	5	3	0	0
4) FIREARMS (Include only firearms seized for forfeiture under Chapter 59. Do not include weapons disposed under Chapter 18.)	6	0	0	0
5) Other Property - Description: <u>cameras/video/audio/electronics</u>	24	4	0	0
Other Property -Description: _____				
Other Property -Description: _____				

**IV. FORFEITED PROPERTY RECEIVED FROM ANOTHER AGENCY**  
**Instructions:** Enter the total number of items transferred to your agency where the forfeiture judgment awarded ownership of the property to another agency prior to the transfer.

A) Motor Vehicles (the number of vehicles, not a currency amount):	
B) Real Property (the number of separate parcels of property, not a currency amount):	
C) Computers (the number of computers, not a currency amount):	
D) Firearms (the number of firearms, not a currency amount):	
E) Other (the number of items, not a currency amount):	

**V. FORFEITED PROPERTY TRANSFERRED OR LOANED TO ANOTHER AGENCY**  
**Instructions:** Enter the total number of items transferred or loaned from your agency where the forfeiture judgment awarded ownership of the property to your agency prior to the transfer.

A) Motor Vehicles (the number of vehicles, not a currency amount):	
B) Real Property (the number of separate parcels of property, not a currency amount):	
C) Computers (the number of computers, not a currency amount):	
D) Firearms ( the number of firearms, not a currency amount):	
E) Other (the number of items, not a currency amount):	

**VI. EXPENDITURES**  
**Instructions:** This category is for Chapter 59 expenditures SOLELY for law enforcement purposes - not for expenditures made pursuant to your general budget. List the total amount expended for each of the following categories. If proceeds are expended for a category not listed, state the amount and nature of the expenditure under the Other category.

<b>A) SALARIES</b>	
1. Increase of Salary, Expense, or Allowance for Employees (Salary Supplements):	\$
2. Salary Budgeted Solely From Forfeited Funds:	\$
3. Number of Employees Paid Using Forfeiture Funds:	
<b>TOTAL SALARIES PAID OUT OF CHAPTER 59 FUNDS:</b>	<b>\$</b>
<b>B) OVERTIME</b>	
1. For Employees Budgeted by Governing Body:	\$
2. For Employees Budgeted Solely out of Forfeiture Funds:	\$
3. Number of Employees Paid Using Forfeiture Funds:	
<b>TOTAL OVERTIME PAID OUT OF CHAPTER 59 FUNDS:</b>	<b>\$</b>

<b>C) EQUIPMENT</b>	
1. Vehicles:	\$
2. Computers:	\$
3. Firearms, Vests, Personal Equipment:	\$
4. Furniture:	\$
5. Software:	\$
6. Maintenance Costs:	\$
7. Uniforms:	\$
8. K9 Related Costs:	\$
9. Other (Provide Detail on Additional Sheet):	\$
<b>TOTAL EQUIPMENT PURCHASED WITH CHAPTER 59 FUNDS:</b>	<b>\$</b>

<b>D) SUPPLIES</b>	
1. Office Supplies:	\$
2. Cellular Air Time :	\$
3. Internet:	\$
4. Other (Provide Detail on Additional Sheet) :	\$
<b>TOTAL SUPPLIES PURCHASED WITH CHAPTER 59 FUNDS:</b>	<b>\$</b>

<b>E) TRAVEL</b>	
1. Total In State Travel	\$
a) Lodging:	\$
b) Air Fare:	\$
c) Meals (including per diem):	\$
d) Car Rental:	\$
2. Total Out of State Travel	\$
a) Lodging:	\$
b) Air Fare:	\$
c) Meals (including per diem):	\$
d) Car Rental:	\$
3. Fuel:	\$
4. Parking:	\$

5. Other (Provide Detail on Additional Sheet):	\$
<b>TOTAL TRAVEL PAID OUT OF CHAPTER 59 FUNDS:</b>	<b>\$</b>

<b>F) TRAINING</b>	
1. Fees (Conferences, Seminars):	\$
2. Materials (Books, CDs, Videos, etc.):	\$
3. Other (Provide Detail on Additional Sheet):	\$
<b>TOTAL TRAINING PAID OUT OF CHAPTER 59 FUNDS</b>	<b>\$</b>

<b>G) INVESTIGATIVE COSTS</b>	
1. Informant Costs:	\$
2. Buy Money:	\$
3. Lab Expenses:	\$
4. Other (Provide Detail on Additional Sheet) :	\$
<b>TOTAL INVESTIGATIVE COSTS PAID OUT OF CHAPTER 59 FUNDS:</b>	<b>\$</b>

<b>H) TOTAL PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE</b>	
1. Total Prevention/Treatment Programs (pursuant to 59.06 (h), (l), (j)):	\$
2. Total Financial Assistance (pursuant to Articles 59.06 (n) and (o)):	\$
<b>TOTAL PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE (pursuant to Articles 59.06 (h), (l), (j), (n), (o)):</b>	<b>\$</b>

<b>I) FACILITY COSTS</b>	
1. Building Purchase:	\$
2. Lease Payments:	\$
3. Remodeling:	\$
4. Maintenance Costs:	\$
5. Utilities:	\$
6. Other (Provide Detail on Additional Sheet):	\$
<b>TOTAL FACILITY COSTS PAID OUT OF CHAPTER 59 FUNDS:</b>	<b>\$</b>

<b>J) MISCELLANEOUS FEES</b>	
1. Court Costs:	\$
2. Filing Fees:	\$

3. Insurance:	\$
4. Witness Fees:	\$
5. Audit Costs and Fees:	\$
6. Other (Provide Detail on Additional Sheet):	\$
<b>TOTAL MISCELLANEOUS FEES PAID OUT OF CHAPTER 59 FUNDS:</b>	<b>\$</b>

K) **TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT:** \$

L) **TOTAL OTHER PAID OUT OF CHAPTER 59 FUNDS (provide detailed descriptions on additional sheet(s) and attach to this report):** \$

M) **TOTAL EXPENDITURES:** \$

**NOTE: If you are governed by a Commissioners Court or a City Council, BOTH CERTIFICATIONS MUST BE COMPLETED. Otherwise, please complete the Agency Head Certification.**

**CERTIFICATION**

I swear or affirm that the Commissioners Court or City Council has conducted the audit required by Article 59.06 of the Code of Criminal Procedure, unless after due inquiry, it has been determined that no accounts, funds or other property pursuant to Chapter 59 of the Code of Criminal Procedure are being held or have been transacted in the relevant fiscal year by the agency for which this report is being completed, and that upon diligent inspection of all relevant documents and supporting materials, I believe that this asset forfeiture report is true and correct and contains all of the required information.

COUNTY JUDGE, MAYOR or CITY  
MANAGER  
(Printed Name):

B. Glen Whitley, Tarrant County Judge

SIGNATURE:

\_\_\_\_\_

DATE:

\_\_\_\_\_

**AGENCY HEAD CERTIFICATION**

I swear or affirm, under penalty of perjury, that I have accounted for the seizure, forfeiture, receipt, and specific expenditure of all proceeds and property subject to Chapter 59 of the Code of Criminal Procedure, and that upon diligent inspection of all relevant documents and supporting materials, this asset forfeiture report is true and correct and contains all information required by Article 59.06 of the Code of Criminal Procedure. I further swear or affirm that all expenditures reported herein were lawful and proper, and made in accordance with Texas law.

AGENCY HEAD (Printed Name):

Dee Anderson, Sheriff of Tarrant County

SIGNATURE:

\_\_\_\_\_

DATE:

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**RETURN COMPLETED FORM TO:** Office of the Attorney General  
Criminal Prosecutions Division  
P.O. Box 12548  
Austin, TX 78711-2548  
Attn: Kent Richardson  
(512)936-1348  
[kent.richardson@oag.state.tx.us](mailto:kent.richardson@oag.state.tx.us)

**WE CANNOT ACCEPT FAXED OR EMAILED COPIES. PLEASE MAIL THE SIGNED, ORIGINAL DOCUMENT TO OUR OFFICE AT THE ADDRESS ABOVE.**

## FREQUENTLY ASKED QUESTIONS

### WHO IS REQUIRED TO FILL OUT THIS FORM?

Any agency that has the authority to receive property forfeited under Chapter 59 of the Code of Criminal Procedure or has the authority to hire peace officers is required to fill out this form and return to the Office of the Attorney General (OAG). This includes but is not limited to:

- |                                    |  |
|------------------------------------|--|
| 1) Airport Police                  | 9) Police Departments                        |
| 2) City Attorney*                  | 10) Public Universities and Junior Colleges  |
| 3) City Marshal                    | 11) School Districts with Police Departments |
| 4) Constables                      | 12) Sheriff Departments                      |
| 5) County Attorney                 | 13) State Agencies                           |
| 6) District Attorneys              | 14) Task Forces                              |
| 7) Fire Departments / Fire Marshal | 15) Water Districts                          |
| 8) Hospital Districts              |  |

\* City attorneys are only required to fill out this form if their city has a population over 250,000.

### WHO IS REQUIRED TO PERFORM THE AUDIT?

If an agency is governed by a Commissioner's Court or City Council, the Commissioners Court or City Council is required to perform the audit pursuant to Art. 59.06(g)(1) of the Code of Criminal Procedure. For attorneys representing the state, this means that the Commissioners Court shall perform the audit (in a multi-county district, all commissioners courts in the district shall perform the audit).

### MY AGENCY IS REQUIRED TO FILL OUT THE FORM, BUT DOESN'T SEIZE ANY ASSETS - WHAT DO I DO?

You may use the Chapter 59.069(l) Certification (available on our website) or simply fill out the form with zeros, sign, and return to the OAG.

### WHEN IS THE REPORT DUE?

Per the statute the report is due 60 days after the end of the agency's fiscal year except for District Attorneys. District Attorney reports are due 60 days after the end of the state fiscal year (08/31). The OAG may give one fifteen day extension.

### WHAT TYPE OF SEIZURES AND EXPENDITURES TO REPORT:

You are only required to report those seizures made pursuant to Chapter 59 of the Code of Criminal Procedure. You are only required to report those expenditures made out of funds forfeited pursuant to Chapter 59. You do not report federal seizures on this form.

### WHAT IF I HAVE CONFIDENTIAL EXPENDITURES THAT MIGHT COMPROMISE INVESTIGATIONS IF DETAILED IN THE REPORT?

If breaking out confidential informant payments and buy money as shown on the form might compromise investigations, please fill out only the Total Investigative Costs line and attach an explanation of the reasons for this to the report.

FY 2011

**CHAPTER 59.06(l) CERTIFICATION**

Chapter 59.06 (l) provides that if your agency did not receive any proceeds or property, or expend any Chapter 59 funds, the agency shall report this no later than 30 days after the end of the appropriate fiscal year to the Office of the Attorney General. In order to streamline this process we are providing you with this certification:

**AGENCY HEAD CERTIFICATION**

I swear or affirm, under penalty of perjury, that pursuant to Chapter 59.06 (l) that my agency did not receive proceeds or property under this chapter during the annual period as described by Subsection (g). I further swear or affirm that my agency did not spend any Chapter 59 funds.

AGENCY HEAD (Printed  
Name):

SIGNATURE:

DATE:

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**RETURN COMPLETED FORM TO:** Office of the Attorney General  
Criminal Prosecutions Division  
P.O. Box 12548  
Austin, TX 78711-2548  
Attn: Kent Richardson  
(512)936-1348  
[kent.richardson@oag.state.tx.us](mailto:kent.richardson@oag.state.tx.us)

**WE CANNOT ACCEPT FAXED OR EMAILED COPIES. PLEASE MAIL THE SIGNED, ORIGINAL DOCUMENT TO OUR OFFICE AT THE ADDRESS ABOVE.**

**THANK YOU.**