



COMMISSIONERS COURT  
COMMUNICATION

CO#116770  
REFERENCE NUMBER 0  
PAGE 1 OF 4  
DATE: 12/10/2013

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE REVIEW OF THE SHERIFF'S OFFICE FISCAL YEAR 2013 CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY**

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

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Review of the Sheriff's Office FY 2013 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency.

**BACKGROUND:**

As required by Article 59.06 of the Code of Criminal Procedure, the Auditor's Office reviewed the attached FY 2013 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency prepared by the Tarrant County Sheriff's Office. This report is due to the Office of the Attorney General (OAG) sixty (60) days after the close of the County's fiscal year unless a fifteen (15) day extension is granted. The County Auditor signed and provided the report to the Sheriff's Office on November 20, 2013 to remit to the OAG.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY:	Auditor's Office	PREPARED BY:	S. Renee Tidwell
		APPROVED BY:	



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November 25, 2013

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

Re: Auditor's Report – Review of the FY2013 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency

## **SUMMARY**

As required by Article 59.06 of the Code of Criminal Procedure, the Auditor's Office reviewed the attached *FY2013 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency* prepared by the Tarrant County Sheriff's Office. This report is due to the Office of the Attorney General 60 days after the close of the County's fiscal year unless a 15 day extension is granted. The County Auditor signed and provided the report to the Sheriff's Office on November 20, 2013 to remit to the OAG.

As a result of our review, we identified some minor errors in the report originally prepared by the Sheriff's Office. The Sheriff's Office corrected these errors, and therefore, we believe that the information contained in the report is true and correct based on our review of relevant documents and supporting materials.

## **BACKGROUND AND METHODOLOGY**

The Sheriff's Accounting Office maintains a Criminal Asset State Forfeitures database to record financial and non-financial case activities. Since the Sheriff's Office staff maintains the database, we cannot express an opinion regarding whether *all* transactions were recorded into the database. We performed limited testing to determine the completeness of the database by obtaining a list of NAR (Narcotic) and EETF (Emissions Enforcement Task Force) numbers issued upon initiation of a case. On a sample basis, we traced selected the numbers to the database to verify that the case had been properly recorded.

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

### Financial Activity

Sections I and II of the report include monies under the initial control and custody of the Sheriff's Office. Monies seized by the Sheriff's Office are transferred to the District Attorney'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 the financial information contained in the database to supporting documents, including the court pleadings.

Section VI of the report includes expenditures made for law enforcement purposes. We reconciled these amounts to the County's general ledger. Throughout the fiscal year, the Auditor's Office reviewed expenditures using Chapter 59 funds to verify that the purchase was for law enforcement purposes.


### 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 B and traced the items to the court pleadings and the Sheriff's Impound and Property Room.

## **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: *FY2013 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency*

Audit Team: Kim Trussell, Audit Manager  
Matt Jones, Auditor

Distribution: Mike Simonds, Chief Deputy  
Eric Metcalf, Director of Technology  
Scott Grazer, Accounting Manager



# TARRANT COUNTY

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December 4, 2013

**TO:** Renee Tidwell, Auditor  
**FROM:** Sheriff Dee Anderson  
**REFERENCE:** Reply to Chapter 59 Audit

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The Tarrant County Sheriff's Office is in receipt of the recent audit findings for our Chapter 59 forfeiture account, and we are in agreement with all findings. The items in the report were reconciled in cooperation with your staff.

We appreciate the cooperation and diligence shown by the Audit Staff. As always, we stand ready to assist your efforts in every way.

  
Sheriff Dee Anderson

DA/sp-c