



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#121613

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DATE: 12/08/2015

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE FISCAL YEAR  
2015 CHAPTER 59 ASSET FORFEITURE REPORT BY LAW  
ENFORCEMENT AGENCY PREPARED BY THE SHERIFF'S OFFICE**

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

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report for the FY 2015 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency prepared by the Sheriff's Office.

**BACKGROUND:**

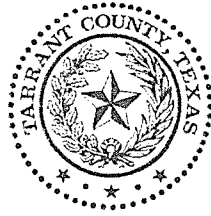
As required by Article 59.06 of the Code of Criminal Procedure, the Auditor's Office reviewed the attached FY 2015 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency prepared by the Tarrant County Sheriff's Office. The report is due to the Office of the Attorney General (OAG) sixty (60) days after the close of the County's fiscal year. The County Auditor electronically signed the FY 2015 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency on the OAG's web portal on November 23, 2015.

**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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TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
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November 30, 2015

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

Re: Auditor's Report–FY2015 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 *FY2015 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency* prepared by the Tarrant County Sheriff's Office. Based on the information recorded in the Sheriff's database, the District Attorney's database, and our inspection of relevant documents and other supporting materials, we believe that the information contained in the report is reasonably correct.

This report is due to the Office of the Attorney General (OAG) 60 days after the close of the County's fiscal year. The County Auditor electronically signed the *FY2015 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency* on the OAG's web portal on November 23, 2015.

## **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 numbers issued upon initiation of a case. On a sample basis, we traced selected NAR and EETF 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.). On a test basis, we 1) traced the non-cash assets recorded in the Sheriff's database to supporting documentation such as court orders and auction sales reports, and 2) performed a physical inspection of the assets under the control of the Sheriff's Office.

**CLOSING REMARKS**

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

Very truly,



S. Renee Tidwell, CPA  
County Auditor

Attachments: *FY2015 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency*

Distribution: John Ray, Executive Chief Deputy  
Mike Simonds, Chief Deputy  
Eric Metcalf, Director of Technology  
Monty Gage, Commander EETF  
Scott Grazer, Accounting Manager

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

FY 2015  
CHAPTER 59 ASSET FORFEITURE REPORT  
BY LAW ENFORCEMENT AGENCY

Agency Tarrant County Sheriff's Dept.  
Mailing Address 200 Taylor St., Plaza Bldg. 7th Floor  
City Fort Worth  
State TX  
Zip 76102  
Phone Number (817) 884-3118  
Fiscal Beginning Month October  
Fiscal Ending Month September  
Fiscal Year 2015

NOTE: PLEASE ROUND ALL FIGURES TO NEAREST WHOLE DOLLAR

I. SEIZED FUNDS PURSUANT TO CHAPTER 59

A) Beginning Balance:	\$0.00
B) Seizures During Reporting Period:	
1) Amount seized and retained in your agency's custody	\$0.00
2) Amount seized and transferred to the District Attorney pending forfeiture	\$230,917.00
3) Total Seizures	\$230,917.00
C) Interest Earned on Seized Funds During Reporting Period:	
D) Amount Returned to Defendants/Respondents:	\$0.00
E) Amount Transferred to Forfeiture Account:	\$0.00
F) Other Reconciliation Items:	\$0.00
Description:	
G) Ending Balance	\$0.00

II. FORFEITED FUNDS AND OTHER COURT AWARDS PURSUANT TO CHAPTER 59

A) Beginning Balance:	\$328,996.00
B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period:	\$122,072.00
C) Interest Earned on Forfeited Funds During Reporting Period:	\$783.00
D) Amount Awarded Pursuant to 59.022:	\$0.00
E) Amount Awarded Pursuant to 59.023:	\$0.00
F) Proceeds Received by Your Agency From Sale of Forfeited Property:	\$12,605.00
G) Amount Returned to Crime Victims:	\$0.00
H) Other Reconciliation Items:	\$0.00

Description:

I) Total expenditures of Forfeited Funds During Reporting Period: \$70,048.00

J) Ending Balance: \$394,408.00

III. OTHER PROPERTY

A) MOTOR VEHICLES (Include cars, motorcycles, tractor trailers, etc.)

1) Seized: 23

2) Forfeited to Agency: 39

3) Returned to Defendants/Respondents: 13

4) Put into use by Agency: 1

B) REAL PROPERTY (Count each parcel seized as one item)

1) Seized: 0

2) Forfeited to Agency: 0

3) Returned to Defendants/Respondents: 0

4) Put into use by Agency: 0

C) COMPUTERS (Include computer and attached system components, such as printers and monitors, as one item)

1) Seized: 5

2) Forfeited to Agency: 7

3) Returned to Defendants/Respondents: 11

4) Put into use by Agency: 0

D) FIREARMS (Include only firearms seized for forfeiture under Chapter 59. Do not include weapons disposed under Chapter 18)

1) Seized: 1

2) Forfeited to Agency: 0

3) Returned to Defendants/Respondents: 1

4) Put into use by Agency: 0

E) Other Property

Description	Seized	Forfeited to Agency	Returned to Defendants/Respondents	Put into use by Agency
Electronics	26	29	21	1
Jewelry & Collections	0	124	0	0
Tools & Equipment	20	16	13	0

IV. FORFEITED PROPERTY RECEIVED FROM ANOTHER AGENCY

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

V. FORFEITED PROPERTY TRANSFERRED OR LOANED TO ANOTHER AGENCY

A) Motor Vehicles:	0
B) Real Property:	0
C) Computers:	0
D) Firearms:	0
E) Other:	0

VI. EXPENDITURES

A) SALARIES

1) Increase of Salary, Expense or Allowance for Employees (Salary Supplements):	\$0.00
2) Salary Budgeted Solely From Forfeited Funds:	\$0.00
3) Number of Employees Paid Using Forfeiture Funds:	0
4) TOTAL SALARIES PAID OUT OF CHAPTER 59 FUNDS:	\$0.00

B) OVERTIME

1) For Employees Budgeted by Governing Body:	\$0.00
2) For Employees Budgeted Solely out of Forfeiture Funds:	\$0.00
3) Number of Employees Paid Using Forfeiture Funds:	0
4) TOTAL OVERTIME PAID OUT OF CHAPTER 59 FUNDS:	\$0.00

C) EQUIPMENT

1) Vehicles:	\$0.00
2) Computers:	\$39,514.00
3) Firearms, Protective Body Armor, Personal Equipment:	\$9,402.00
4) Furniture:	\$0.00
5) Software:	\$3,600.00
6) Maintenance Costs:	\$0.00
7) Uniforms:	\$289.00
8) K9 Related Costs:	\$9,000.00
9) Other:	\$0.00
Description:	
10) TOTAL EQUIPMENT PURCHASED WITH CHAPTER 59 FUNDS:	\$61,805.00

D) SUPPLIES

- 1) Office Supplies: \$0.00
- 2) Mobile Phone and Data Account Fees: \$0.00
- 3) Internet: \$0.00
- 4) Other: \$0.00

Description:

5) TOTAL SUPPLIES PURCHASED WITH CHAPTER 59 FUNDS: \$0.00

E) Travel

1) In State Travel

- a) Transportation: \$0.00
- b) Meals & Lodging: \$3,399.00
- c) Mileage: \$0.00
- d) Incidental Expenses: \$0.00
- e) Total In State Travel: \$3,399.00

2) Out of State Travel

- a) Transportation: \$0.00
- b) Meals & Lodging: \$0.00
- c) Mileage: \$0.00
- d) Incidental Expenses: \$0.00
- e) Total Out of State Travel: \$0.00

3) TOTAL TRAVEL PAID OUT OF CHAPTER 59 FUNDS

Total Travel Paid Out of Chapter 59 Funds: \$3,399.00

F) TRAINING

- 1) Fees (Conferences, Seminars): \$250.00
- 2) Materials (Books, CDs, Videos, etc.): \$0.00
- 3) Other:

Description:

4) TOTAL TRAINING PAID OUT OF CHAPTER 59 FUNDS: \$250.00

G) INVESTIGATIVE COSTS

1) Informant Costs:	\$0.00	
2) Buy Money:	\$3,924.00	
3) Lab Expenses:	\$0.00	
4) Other:	\$645.00	
Description:	Case Related Vehicle Towing	
5) TOTAL INVESTIGATIVE COSTS PAID OUT OF CHAPTER 59 FUNDS:		\$4,569.00

H) PREVENTION / TREATMENT PROGRAMS / FINANCIAL ASSISTANCE / DONATIONS

1) Total Prevention/Treatment Programs (pursuant to 59.06 (d-3(6), (h), (j) ):	\$0.00
2) Total Financial Assistance (pursuant to Articles 59.06 (n) and (o) ):	\$0.00
3) Total Donations (pursuant to Articles 59.06 (d-2)):	\$0.00
4) TOTAL PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE/DONATIONS (pursuant to Articles 59.06 (d-3(6)),(h),(j),(n),(o),(d-2)):	\$0.00

I) FACILITY COSTS

1) Building Purchase:	\$0.00	
2) Lease Payments:	\$0.00	
3) Remodeling:	\$0.00	
4) Maintenance Costs:	\$0.00	
5) Utilities:	\$0.00	
6) Other:	\$0.00	
Description:		
7) TOTAL FACILITY COSTS PAID OUT OF CHAPTER 59 FUNDS:		\$0.00

J) MISCELLANEOUS FEES

1) Court Costs:	\$0.00
2) Filing Fees:	\$0.00
3) Insurance:	\$0.00
4) Witness Fees (including travel and security):	\$0.00
5) Audit Costs and Fees (including audit preparation and professional fees):	\$0.00



6) Other: \$25.00

Description: Sheriff Association Dues / Related to Conference

7) TOTAL MISCELLANEOUS FEES PAID OUT OF CHAPTER 59 FUNDS:

K) PAID TO STATE TREASURY / GENERAL FUND / HEALTH & HUMAN SERVICES COMMISSION

1) Total paid to State Treasury due to lack of local agreement pursuant to 59.06 (c): \$0.00

2) Total paid to State Treasury due to participating in task force not established in accordance with 59.06 (q)(1): \$0.00

3) Total paid to General Fund pursuant to 59.06 (C-3) (c) (Texas Department of Public Safety only): \$0.00

4) Total forfeiture funds transferred to the Health and Human Services Commission pursuant to 59.06 (p): \$0.00

5) TOTAL PAID TO STATE TREASURY/ GENERAL FUND/ HEALTH & HUMAN SERVICES COMMISSION OUT OF CHAPTER 59 FUNDS: \$0.00

L) TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT

TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT: \$0.00

M) TOTAL OTHER EXPENSES PAID OUT OF CHAPTER 59 FUNDS WHICH ARE NOT ACCOUNTED FOR IN PREVIOUS CATEGORIES

TOTAL OTHER EXPENSES PAID OUT OF CHAPTER 59 FUNDS WHICH ARE NOT ACCOUNTED FOR IN PREVIOUS CATEGORIES: \$0.00

Description:

N) TOTAL EXPENDITURES

TOTAL EXPENDITURES: \$70,048.00

AUDITOR/ TREASURER/ACCOUNTING PROFESSIONAL/PREPARER CERTIFICATION

By pressing "Save" below using your email address and password account access, and pursuant to the terms of service, you certify that you swear or affirm that the Commissioners Court, City Council or Head of Agency(if no governing body) has requested that you conduct the audit required by Article 59.06 of the Code of Criminal Procedure and that upon diligent inspection of all relevant documents and supporting materials, you believe that the information contained in this report is true and correct to the best of your Knowledge.

AUDITOR/ TREASURER/ ACCOUNTING PROFESSIONAL/ PREPARER SIGNATURE: S. Renee Tidwell

TITLE: County Auditor

HEAD OF AGENCY CERTIFICATION

By pressing "Submit" below using your email address and password account access, and pursuant to the terms of service you swear or affirm, under penalty of perjury, that you 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. You further swear or affirm that, to the best of your knowledge, all expenditures reported herein were lawful and proper, and made in accordance with Texas law.

HEAD OF AGENCY SIGNATURE:           Dee Anderson

TITLE:                                    Sheriff

DATE:                                    11/24/2015

## Comments

Due to the volume of Chapter 59 seizures and forfeitures, it is not possible for the auditor to inspect ALL relevant documents and supporting materials. Therefore, a sample of Chapter 59 transactions was selected for detailed testing. Based on the review, the auditor believes the amounts presented in the report are reasonable and contain the information required under Chapter 59.06 of the Code of Criminal Procedure.