



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#124211

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DATE: 12/27/2016

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE REVIEW OF THE CRIMINAL DISTRICT ATTORNEY'S FISCAL YEAR 2016 CHAPTER 59 ASSET FORFEITURE REPORTS**

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

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report for the review of the Criminal District Attorney's FY 2016 Chapter 59 Asset Forfeiture Reports.

**BACKGROUND:**

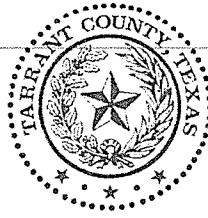
As required by Chapter 59 of the Code of Criminal Procedure, the Auditor's Office reviewed the Chapter 59 Asset Forfeiture Report by Attorney Representing the State and the Chapter 59 Asset Forfeiture Report by Law Enforcement Agency for FY 2016 prepared by the Criminal District Attorney's Office. The Chapter 59 Asset Forfeiture Report by Attorney Representing the State report is due to the Office of the Attorney General (OAG) sixty (60) days after the close of the State's fiscal year, or October 31<sup>st</sup>. The Chapter 59 Asset Forfeiture Report by Law Enforcement Agency is due to the OAG sixty (60) days after the close of the County's fiscal year, or November 30<sup>th</sup>. Both reports were electronically signed and submitted to the OAG on time.

**FISCAL IMPACT:**

There is no fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell  
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

S. RENEE TIDWELL, CPA  
COUNTY AUDITOR  
rtidwell@tarrantcounty.com

CRAIG MAXWELL  
FIRST ASSISTANT COUNTY AUDITOR  
cmaxwell@tarrantcounty.com

December 5, 2016

The Honorable Sharen Wilson, Criminal District Attorney  
The Honorable District Judges of Tarrant County  
The Honorable Tarrant County Commissioners Court

Re: Auditor's Report - FY2016 Chapter 59 Asset Forfeiture Report by Attorney Representing the State  
FY2016 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency

## SUMMARY

As required by Chapter 59 of the Code of Criminal Procedure, the Auditor's Office reviewed the *Chapter 59 Asset Forfeiture Report by Attorney Representing the State* and the *Chapter 59 Asset Forfeiture Report by Law Enforcement Agency* for FY2016 prepared by the Criminal District Attorney's (DA) Office. Based on the information recorded in the DA's Time Matters database and our inspection of relevant documents and supporting materials, we believe that the information contained in both reports is reasonably correct. The *Chapter 59 Asset Forfeiture Report by Attorney Representing the State* report is due to the Office of the Attorney General (OAG) 60 days after the close of the State's fiscal year, or October 31. The *Chapter 59 Asset Forfeiture Report by Law Enforcement Agency* is due to the OAG 60 days after the close of the County's fiscal year, or November 30. Both reports were electronically signed and submitted to the OAG on time.

The Auditor's Office also determined the status of prior findings and recommendations. We observed that the disposition of closed cases was processed in a timely manner. Specifically, amounts owed to others were disbursed within a reasonable timeframe. Furthermore, the New Case Log is no longer maintained. The Time Matters database is the primary database used for Chapter 59 transactions, therefore, streamlining the recording and reconciliation process.

## BACKGROUND AND METHODOLOGY

The DA's Office staff records various financial and non-financial case activities into its Time Matters database. Therefore, we cannot express an opinion regarding whether *all* transactions were recorded in the database. Also, the DA's Office does not necessarily have custody and control of all cash and non-cash assets since other agencies may retain control of certain seized assets. The DA's Office prepares manual receipts to record the receipt of case documents and assets, both cash and non-cash.

Both reports focus on two separate elements of the DA's Office asset forfeiture process: financial activity and case activity.

Financial Activity

Sections I and II include monies under the control and custody of the DA's Office. The financial transactions included in the reports were obtained from the County's general ledger. We reviewed selected cash transactions recorded in the database to supporting documents such as court orders, seizure reports, and manual receipts. We also traced cash transactions under the control of the DA's Office to the County's general ledger.

Section VI 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 purchases were for the purpose of law enforcement.

Case Activity

Sections III, IV and V 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 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 DA's Office.

**CLOSING REMARKS**

If you have any questions regarding the contents of the reports, please do not hesitate to contact the Auditor's Office.

Sincerely,



Renee Tidwell, CPA  
County Auditor

*Attachment:* FY2016 Chapter 59 Asset Forfeiture Report by Attorney Representing the State  
FY2016 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency  
Management's Response

*Distribution:* Gary Fuller, Business Manager, Criminal District Attorney's Office

*Audit Team:* Kim Trussell, Audit Manager                      Frieda McCaskill, Supervisor, Financial Services  
Dan Thompson, Senior Auditor                      Brandy Greene, Senior Auditor  
Tim Sears, Senior EDP Auditor



**SHAREN WILSON**  
Criminal District Attorney  
Tarrant County

December 12, 2016

Renee Tidwell, Tarrant County Auditor  
The Honorable District Judges of Tarrant County  
The Honorable Tarrant County Commissioners Court

Re: Response of the Criminal District Attorney to the Auditor's Report - FY2016 Chapter 59  
Asset Forfeiture Report by Attorney Representing the State and FY2016 Chapter 59 Asset  
Forfeiture Report by Law Enforcement Agency


The Criminal District Attorney (CDA) has received and reviewed the audit report of Chapter 59 asset forfeitures submitted by the Tarrant County Auditor. The CDA appreciates the acknowledgment by the Auditor that

1. both reports were submitted to the Office of Attorney General (OAG) on time,
2. the information contained in both reports is reasonably correct,
3. the disposition of closed cases was processed in a timely manner, and
4. the amounts owed to others were disbursed within a reasonable timeframe.

The CDA is grateful to Chris Ayafor, director of Information Technology Department, and his staff who worked with us to streamline and reconcile the Time Matters database, resulting in the Time Matters database being used as the primary database for Chapter 59 transactions. With their help, we were able to stop using the duplicative New Case Log and streamline the recording and reconciliation process as noted in the Audit.

Finally, I am personally grateful to Kim Trussell, Dan Thompson, and Tim Sears of the Auditor's office whose guidance and knowledge helped us to achieve a report with "no findings".

Sincerely,

  
Sharen Wilson  
Criminal District Attorney