



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#140220

PAGE 1 OF 18

DATE: 02/07/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE  
SHERIFF'S OFFICE FISCAL YEAR 2022 CHAPTER 59 ASSET  
FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY**

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Auditor's Report for the Sheriff's Office FY 2022 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency.

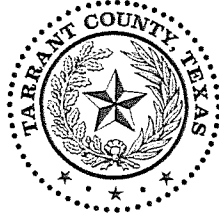
**BACKGROUND**

As required by Article 59.06 of the Code of Criminal Procedure, the Auditor's Office reviewed the attached FY 2022 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency prepared by the 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 report was electronically signed and remitted to the OAG on December 15, 2022.

**FISCAL IMPACT**

There is no negative fiscal impact associated with the item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	S. Renee Tidwell
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**TARRANT COUNTY**  
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
FORT WORTH, TEXAS 76196-0103  
817/884-1205  
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FIRST ASSISTANT COUNTY AUDITOR  
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January 13, 2023

The Honorable Sheriff Bill Waybourn  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – FY2022 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 *FY2022 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 forfeiture database, the Criminal District Attorney's database, and our inspection of relevant documents and other supporting materials, we believe that the amounts presented in the report are reasonable and contain the information required under Article 59.06 of the Code of Criminal Procedure.

Due to the volume of Chapter 59 seizures and forfeitures, it was not possible for the auditor to inspect *all* relevant documents and supporting materials. Therefore, the auditor selected a sample of transactions for detailed testing. The Sheriff's Office reported expenditures totaling \$126,699.48 from state forfeiture funds. Attachment A lists the type and purpose of the expenditures. The Chapter 59 report was remitted to the Office of the Attorney General (OAG) on time.

**Observation:**

Since our audit of 2018, we observed funds seized by the Sheriff's Office were not deposited into the *county treasury* on or before the 5<sup>th</sup> business day as required by the Code of Criminal Procedure, Art. 103.004. This condition has been reported since FY2018. All seizures during FY2022, totaling \$672,963, were not deposited into the county treasury by the 5<sup>th</sup> business day. Of the 31 seizures, 25 were deposited between 10 and 30 days late

**Recommendation:**

As previously recommended, all seized funds should be deposited with the Auditor's Office, the *county*

*treasury*, no later than the 5<sup>th</sup> day after seizure of the funds. This includes all funds seized by officers operating on behalf of the Tarrant County Sheriff's Office.

## **BACKGROUND AND METHODOLOGY**

The Sheriff's Office has three law enforcement areas that perform seizures and receive forfeitures: Combined Narcotics Enforcement Task Force (CNET), Auto Crimes Task Force (ACTF), and Human Trafficking. CNET cases are handled through a taskforce that is funded through forfeiture proceeds along with budgeted general fund revenue.

The report is due to the OAG 60 days after the close of the County's fiscal year, or November 30, unless a 15-day extension is granted. The Sheriff's Office requested a 15-day extension in order to complete the report. The County Auditor signed the report and the Sheriff's Office remitted the report to the OAG on December 15, 2022.

The Chapter 59 report focuses on two separate elements of the asset forfeiture process: financial activity and case activity.

### Financial Activity

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

Section VI of the report includes expenditures made by the Sheriff's Office for law enforcement activities. We reconciled these amounts to the County's general ledger. We also selected a sample of expenditures and reviewed the supporting documentation. The expenditures appeared to be for law enforcement purposes as required by Chapter 59.06 guidelines. We also selected a sample of assets purchased with forfeiture funds and performed a physical inspection of the assets.

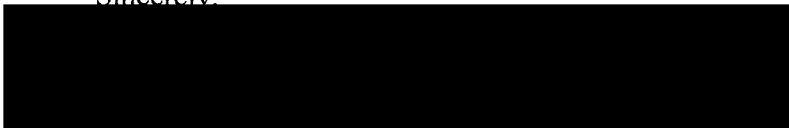
### Case Activity

Sections III, IV and V of the report include non-cash assets, such as motor vehicles, weapons, and other property (TV's, computers, etc.). On a test basis, we traced the non-cash assets recorded in the Sheriff's database to supporting documentation such as court orders and release documents. We also selected a sample of assets under the control of the Sheriff's Office and performed a physical inspection.

**CLOSING REMARKS**

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

Sincerely,



S. Renée Tidwell, CPA  
County Auditor

Attachments: Attachment A – FY2022 Forfeiture Fund Expenditures  
FY2022 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency  
Management's response

Distribution: Jennifer Gabbert, Chief of Staff  
Calvin Bond, Senior Chief Deputy  
Clarence McDonald, Commander – CNET  
Matthew Pederson, Commander – ACTF  
Kevin Turner, Commander – Human Trafficking  
Scott Grazer, Accounting Manager

Audit Team: Matt Jones, Audit Manager  
Kimberly Chiasson, Senior Internal Auditor

**Attachment A**  
**Tarrant County Sheriff's Office**  
**FY2022 Forfeiture Fund Expenditures**

Category	Vendor Name	Purpose	Amount		
Lease Payments	Mercantile Partners	TECH 1 UNIT 4228 NOV 2021 RENT ID #t0000104	10,789.31		
		TECH 1 UNIT 4228 DEC 2021 RENT ID #t0000104	10,789.31		
		TECH 1 UNIT 4228 JAN 2022 RENT ID #t0000104	10,810.31		
		TECH 1 UNIT 4228 FEB 2022 RENT ID #t0000104	10,810.31		
		V# 2500602 4200-4248 N Freeway Oct Rent	10,789.31		
		TECH 1 UNIT 4228 March 2022 RENT ID #t0000104	10,810.31		
		#T0000104 UNIT 4228 2021 Recoveries	(277.32)		
		TECH 1 UNIT 4228 April 2022 RENT ID #t0000104	10,810.31		
		TECH 1 UNIT 4228 May 2022 RENT ID #t0000104	10,810.31		
		TECH 1 UNIT 4228 JUNE 2022 RENT ID #t0000104	10,810.31		
		TECH 1 UNIT 4228 JULY 2022 RENT ID #t0000104	10,810.31		
		TECH 1 UNIT 4228 AUG 2022 RENT ID #t0000104	10,810.31		
		TECH 1 UNIT 4228 Sept 2022 RENT ID #t0000104	10,810.31		
		Amount paid using General Funds	<u>(34,377.59)</u>		
		<b>Total Lease Payments</b>		<b>95,005.81</b>	
		Equipment		Invoice never received for service - PO Cancelled in CY	-125.00
				Invoice never received for service - PO Cancelled in CY	-39.95
	Invoice never received for service - PO Cancelled in CY		(3,600.00)		
<b>Total Equipment</b>			<b>(3,764.95)</b>		
Investigative - Buy Money	Tarrant County	CNET Imprest Fund Replenishment	9,470.00		
		CID Imprest Fund Replenishment	599.43		
		CID Imprest Fund Replenishment	20,810.00		
		<b>Total Buy Money</b>		<b>30,879.43</b>	
Investigative - Hotel Rentals	La Quinta	ACCT# 5567-0879-0003-0744	485.58		
	La Quinta, Uber	ACCT # 5567-0879-0003-0744	639.07		
	Uber	ACCT # 5567-0879-0003-0744	54.57		
	Uber	ACCT # 5567-0879-0003-0744	39.07		
	Omni, La Quinta	ACCT # 5567-0879-0003-0744	945.14		
	DFW Airport Parking	ACCT # 5567-0879-0003-0744	120.00		
	Uber	ACCT # 5567-0879-0003-0744	52.38		
	Courtyard by Marriott	ACCT # 5567-0879-0003-0744	412.14		
	La Quinta	ACCT # 5567-0879-0003-0744	608.79		
	Uber	ACCT # 5567-0879-0003-0744	13.35		
	Uber	ACCT # 5567-0879-0003-0744	54.04		
	Uber	ACCT # 5567-0879-0003-0744	34.90		
	La Quinta	ACCT # 5567-0879-0003-0744	129.07		
	La Quinta	ACCT # 5567-0879-0003-0744	<u>978.26</u>		
	<b>Total Investigative Expenses</b>		<b>4,566.36</b>		
Travel Expenses	Avis	ACCT# AV73001-04-0000-2 MARIA RIVAS	12.83		
		<b>Travel Expenses</b>		<b>12.83</b>	
<b>Grand Total</b>			<b>126,699.48</b>		
<b>Expenditures Listed on Chap 59 Report</b>			<b>126,699.48</b>		
<b>Variance</b>			<b>-</b>		



# KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

## CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

### Agency Information

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#### Agency Information

Year: 2022	Agency Name: <u>Tarrant County</u> <u>Sheriff's Office</u>
Agency Mailing Street: 200 Taylor St., Plaza Bldg. 7th Floor	City: Fort Worth
ZIP: 76196	State: TX
County: Tarrant	Phone Number: (817) 884-3118
Agency Fiscal Beginning Month: October	Agency Fiscal Ending Month: September

### I. Seized Funds

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**Do not include federal seizures and/or forfeitures on this form. This form is only for those seizures and/or forfeitures made pursuant to Chapter 59 of the Texas Code of Criminal Procedure.**

#### Seized Funds Pursuant to Chapter 59

*Funds that have been seized but have not yet been awarded/forfeited to your agency by the judicial system.*

A) Beginning Balance: \$12,120.00

#### B) Seizures During Reporting Period

*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 (E.G. seizing officer's affidavit).*

1) Amount seized and retained  
in your agency's custody: \$0.00

2) Amount seized and transferred to the District Attorney pending forfeiture: \$672,963.00

3) Total Seizures - This field will be auto-calculated when you SAVE or switch sections: \$672,963.00

C) Interest Earned on Seized Funds During Reporting Period: \$0.00

D) Amount Returned to Defendants/Respondents: \$0.00

E) Amount Transferred to Forfeiture Account: \$0.00

F) Other Reconciliation Items (Must provide detail in box below): \$0.00

Description:

G) Ending Balance - This field will be auto-calculated when you SAVE or switch sections: \$12,120.00

Ending Balance - Mailed Form:

## II. Forfeited Funds & Other Court Awards

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### **Forfeited Funds and Other Court Awards Pursuant to Chapter 59**

*Funds awarded to your agency by the judicial system and which are available to spend.*

A) Beginning Balance: \$210,169.43

B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period: \$120,685.42

C) Interest Earned on Forfeited  
Funds During Reporting  
Period: \$1,174.08

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: \$33,697.98

G) Amount Returned to Crime  
Victims: \$0.00

H) Other Reconciliation Items  
(Must provide detail in box  
below): \$0.00

Description:

I) Total Expenditures of  
Forfeited Funds During  
Reporting Period. This field will  
be auto-calculated once  
section VI has been completed  
and you save or switch  
sections.: \$126,699.48

J) Ending Balance - This field  
will be auto-calculated when  
you SAVE or switch sections.: \$239,027.43

I) Total Expenditure from  
Mailed Form:

J) Ending Balance from Mailed  
Form:

### III. Other Property

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## Other Property

List the number of items seized for each category. 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 (F) 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.

### A) Motor Vehicles (Include cars, motorcycles, tractor trailers, etc.)

- 1) Seized: 33
- 2) Forfeited to Agency: 17
- 3) Returned to Defendants/Respondents: 12
- 4) Put into use by Agency: 2

### 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)

Please note - this should be a number not a currency amount. For example, 4 computers seized, 3 computers forfeited and 0 computers put into use.

- 1) Seized: 5
- 2) Forfeited to Agency: 2
- 3) Returned to Defendants/Respondents: 1
- 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)

Please note - this should be a number not a currency amount. For example, 4 firearms seized, 3 firearms forfeited, 0 firearms put into use.

- 1) Seized: 54
- 2) Forfeited to Agency: 27
- 3) Returned to Defendants/Respondents: 1
- 4) Put into use by Agency: 1

### E) Other Property

Please note - this should be a number not a currency amount. For example, 4 lots of tools seized, 3 lots of tools forfeited, 0 lots of tools put into use.

Description	Seized	Forfeited To Agency	Returned to Defendants/Respondents	Put into use by Agency
Collections and Jewelry	31	13	3	0
Tools & Dynameters	20	48		
Analyzers and Electronics	27	1	1	1

## IV. Forfeited Property Received

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### Forfeited Property Received From Another Agency

*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: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

## V. Forfeited Property Transferred/Loaned

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### Forfeited Property Transferred or Loaned to Another Agency

*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: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

## VI. Expenditures: A - D

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### A) Salaries

1) Increase of Salary, Expense  
or Allowance for Employees \$0.00  
(Salary Supplements):

2) Salary Budgeted Solely \$0.00  
From Forfeited Funds:

3) Number of Employees Paid 0  
Using Forfeiture Funds:

4) TOTAL SALARIES PAID  
OUT OF CHAPTER 59 \$0.00  
FUNDS:

Total Salaries from Mailed  
, Form:

### B) Overtime

1) For Employees Budgeted by \$0.00  
Governing Body:

2) For Employees Budgeted \$0.00  
Solely out of Forfeiture Funds:

3) Number of Employees Paid 0  
Using Forfeiture Funds:

4) TOTAL OVERTIME PAID  
OUT OF CHAPTER 59 \$0.00  
FUNDS:

Total Overtime from Mailed  
Form:

### C) Equipment

1) Vehicles: \$0.00

- 2) Computers: \$0.00
- 3) Firearms, Protective Body  
Armor, Personal Equipment: \$0.00
- 4) Furniture: \$0.00
- 5) Software: \$0.00
- 6) Maintenance Costs: \$0.00
- 7) Uniforms: \$0.00
- 8) K9 Related Costs: \$0.00
- 9) Other (Must provide detail in  
box below): \$0.00

Description:

10) TOTAL EQUIPMENT  
PURCHASED WITH \$0.00  
CHAPTER 59 FUNDS:

Total Equipment from Mailed  
Form:

**D) Supplies**

- 1) Office Supplies: \$0.00
- 2) Mobile Phone and Data  
Account Fees: \$0.00
- 3) Internet: \$0.00
- 4) Other (Must provide detail in  
box below): \$0.00

Description:

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

Total Supplies from Mailed  
Form:

**VI. Expenditures: E**

**E) Travel**

**1) In State Travel**

- a) Transportation: \$12.83
- b) Meals & Lodging: \$0.00
- c) Mileage: \$0.00
- d) Incidental Expenses: \$0.00
  
- e) Total In State Travel: \$12.83

Total In State Travel from  
Mailed Form:

**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

Total Out of State Travel from  
Mailed Form:

**3) Total Travel Paid Out of Chapter 59 Funds**

Total Travel Paid Out of  
Chapter 59 Funds: \$12.83

Total Travel from Mailed Form:

**VI. Expenditures: F - G**

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**F) Training**

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

3) Other (Must provide detail in  
box below): \$0.00

Description:

4) TOTAL TRAINING PAID  
OUT OF CHAPTER 59 FUNDS: \$0.00

Total Training from Mailed  
Form:

### G) Investigative Costs

1) Informant Costs: \$0.00

2) Buy Money: \$30,879.43

3) Lab Expenses: \$0.00

4) Other (Must provide detail in  
box below): \$4,566.36

Description:

Hotel Rooms rented for Human Trafficking Unit sting operations.

5) TOTAL INVESTIGATIVE  
COSTS PAID OUT OF  
CHAPTER 59 FUNDS: \$35,445.79

Total Investigative Costs from  
Mailed Form:

## VI. Expenditures: H - N

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### H) Prevention / Treatment Programs / Financial Assistance / Donation

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 scholarships to

children of officers killed in the line of duty (pursuant to Article 59.06 (r)): \$0.00

5) TOTAL PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE/DONATIONS (Pursuant to Articles 59.06 (d-3(6)), (h), (j), (n), (o), (d-2), (r)) - This field will be auto-calculated when you SAVE or switch sections: \$0.00

Total PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE/DONATIONS from Mailed Form:

**I) Facility Costs**

- 1) Building Purchase: \$0.00
- 2) Lease Payments: \$95,005.81
- 3) Remodeling: \$0.00
- 4) Maintenance Costs: \$0.00
- 5) Utilities: \$0.00
- 6) Other (Must provide detail in box below): \$0.00

Description:

7) TOTAL FACILITY COSTS PAID OUT OF CHAPTER 59 FUNDS: \$95,005.81

Total Facility Costs from Mailed Form:

**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 (Must provide detail in box below): \$0.00

Description:

7) Total Miscellaneous Fees Paid Out of Chapter 59 Funds - This will be auto-calculated when you SAVE or switch sections: \$0.00

Total Miscellaneous Costs from Mailed Form:

**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

Total Paid to State Treasury/General fund/ Health & Human Services Commission from Mailed Form:

**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 (\$3,764.95)  
PREVIOUS CATEGORIES  
(Must provide detail in box  
below):

Description:

Two purchase orders expensed by County Audit were not actually paid. The funds were returned to the account. Expenses reduced this year.

**N) Total Expenditures**

TOTAL EXPENDITURES: \$126,699.48

Total Expenditures from Mailed  
Form:

## Financial Professional Signature

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*After signing and pressing "Save", 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.*

Do you acknowledge the  
above terms : Yes

Typed Name of  
Auditor/Treasurer/Accounting S. Renee Tidwell  
Professional/Preparer::

Title: County Auditor

## Head of Agency Certification

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*After signing and pressing "Submit" 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*



**TARRANT COUNTY**  
**OFFICE OF THE**  
**SHERIFF**

**Calvin Bond**  
Senior Chief  
817/884-2187  
Fax: 817/212-6987

PLAZA BUILDING  
200 TAYLOR STREET  
SEVENTH FLOOR  
FORT WORTH, TEXAS 76196

January 19, 2023


To: Renee Tidwell, County Auditor  
From: Senior Chief Deputy Calvin Bond

Subject: Chapter 59 Asset Forfeiture Report, FY 2022

The Tarrant County Sheriff's Office received the Auditor's 2022 Chapter 59 Asset Forfeiture Audit Report on 1 / 13 / 23. The report has been thoughtfully reviewed by members of the Sheriff's Senior Staff.

The Sheriff's Office appreciates both the time and effort of the Audit team.

At Your Service,

  
Calvin Bond  
Senior Chief Deputy  
Tarrant County Sheriff's Office