



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER

PAGE 1 OF

10

DATE:

1/10/2012

SUBJECT: **APPROVAL OF THE TARRANT COUNTY NARCOTICS UNIT FISCAL YEAR 2011 CHAPTER 59 ASSET FORFEITURE REPORT**

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

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court approve the Tarrant County Narcotics Unit FY 2011 Chapter 59 Asset Forfeiture Report by a Law Enforcement Agency.

**BACKGROUND:**

Under Chapter 59 of the Code of Criminal Procedure (C.C.P.), the Chapter 59 Asset Forfeiture Report shall be delivered to the Comptroller's Office and filed with the Office of the Attorney General by a law enforcement agency in matters involving forfeited property. This report must be filed no later than the 60<sup>th</sup> day after the end of the Agency's fiscal year. An extension was granted by the Office of the Attorney General.

This report, which was created by the Office of the Attorney General, summarizes the fiscal year 2011 asset forfeiture activities of the Tarrant County Narcotics Unit and conforms to the requirements as specified under Article 59.06 (g)(1) of the C.C.P. Per this article, the Commissioners Court must perform an audit. The Auditor's Office has performed the audit and their findings are attached.

**FISCAL IMPACT:**

There is no fiscal impact to Tarrant County associated with this action.

SUBMITTED BY: District Attorney's Office

PREPARED BY: Helen H. Giese

APPROVED BY:



## TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
FORT WORTH, TEXAS 76196-0103  
817/884-1205  
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January 3, 2012

The Honorable Joe Shannon Jr., Tarrant County Criminal District Attorney  
The Honorable District Judges of Tarrant County  
The Honorable Tarrant County Commissioners Court

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 District Attorney's Office. Based on the information recorded into the District Attorney's database and the County's financial records, we believe that the amounts presented in the asset forfeiture report are reasonable, and the report contains all information required under Article 59.06 of the Code of Criminal Procedure.

Since it is not possible to determine whether receipts were completed for all transactions, we were unable to express an opinion regarding the completeness of the District Attorney's database. Due to the time-sensitive nature of this review, we will evaluate controls over the District Attorney's database separately.

We found one condition that requires management's attention. Specifically, the District Attorney's Office did not submit the Chapter 59.06 report to the attorney general within the timeline required by statute. Unless the Attorney General's Office grants a 15-day extension, the report is due 60 days after the fiscal year. According to the District Attorney's Office staff, an extension was granted. Therefore, the due date was *December 15, 2011*. However, *the Auditor's Office did not receive the final report until December 30, 2011*. Since Commissioners Court must certify the Chapter 59 report, the report will not be submitted to the attorney general until approximately January 10, 2012.

If the report is not submitted to the Attorney General's Office within the extension period, the statute requires that the attorney general notify the comptroller. The statute further requires that the comptroller perform an audit, and upon completion of the audit, forward a copy to the attorney general. The agency or attorney representing the state is liable to the comptroller for the costs of the audit. As a result, the District Attorney's Office could incur unexpected costs.

## **BACKGROUND AND METHODOLOGY**

The District Attorney's Office maintains a case management database to record various case activities, both financial and non-financial. The District Attorney's Office does not necessarily have custody and control of all cash and non-cash assets. Rather, other agencies may retain control of certain seized assets. The District Attorney's Office prepares manual receipts to record the receipt of case documents and assets, both cash and non-cash. The report focuses on two separate elements of the District Attorney'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 District Attorney's Office. The financial transactions included in the report 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 receipts. We also traced cash transactions under the control of the District Attorney's Office to the County's general ledger and found no exceptions.

### Case Activity

Sections III, IV, and V of the report include non-cash assets, including motor vehicles, firearms, and computers. The assets reported in Section III were obtained from the District Attorney's database. The database reflected no activity relative to Sections IV and V. 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 District Attorney's Office. We found no exceptions.

## **CLOSING REMARKS**

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

Very truly,

  
Renee Tidwell, CPA  
County Auditor

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

*Distribution:* Helen Giese, Business Manager, District Attorney's Office

*Audit Team:* Ron Bertel, First Assistant County Auditor  
Frank Mazza, Audit Supervisor  
Laura Weist, Supervisor, Financial Accounting  
Kim Trussell, Audit Manager  
Larry Baum, Senior Auditor  
Tim Sears, Senior Auditor

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

Agency Name: Tarrant County District Attorney  
 Sponsoring Tarrant County Narcotics Unit      Reporting Period: 10/01/2010 to 09/30/2011  
 (local fiscal year)

Agency Mailing Address: 401 W. Belknap  
Fort Worth, TX 76196  
 example: 01/01/11 to 12/31/11,  
09/01/10 to 08/31/11 etc.

Phone Number: 817-884-1694

County: Tarrant

Email Address: nhgiese@tarrantcounty.com      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>	\$ 0
<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>	\$ 0
<p>1) Amount seized and retained in your agency's custody.</p>	\$ 0
<p>2) Amount seized and transferred to the District Attorney pending forfeiture.</p>	\$ 531,964
<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>	\$ 0
<p>D) Amount Returned to Defendants/Respondents:</p>	\$ 0
<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>	\$ 0
<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>	\$ 0

**II. FORFEITED FUNDS**

A) Beginning Balance: Instructions: 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.	\$ 6,435
B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period: Instructions: 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.	\$ 389,079
C) Interest Earned on Forfeited Funds During Reporting Period : Instructions: 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.	\$ 0
D) Proceeds Received by Your Agency From Sale of Forfeited Property: Instructions: Include amounts received for all property sold during the reporting period, even if the subject property was forfeited in a prior reporting period.	\$ 210,060
E) Total Expenditures of Forfeited Funds During Reporting Period: Instructions: From Total on Section VI.	\$ 520,880
F) Ending Balance: Instructions: Add lines A through D; subtract line E, place total in line F.	\$ 84,694

**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.)	54	27	21	1
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)	21	10	3	0
4) FIREARMS (Include only firearms seized for forfeiture under Chapter 59. Do not include weapons disposed under Chapter 18.)	39	32	1	5
5) Other Property - Description: Electronics	34	14	26	1
Other Property -Description: Scales, Jewelry, Equipment and Misc	55	44	14	1
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:	\$ 362,638
3. Number of Employees Paid Using Forfeiture Funds:	6
<b>TOTAL SALARIES PAID OUT OF CHAPTER 59 FUNDS:</b>	<b>\$ 362,638</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>

C) EQUIPMENT	
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>

D) SUPPLIES	
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>

E) TRAVEL	
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), (i), (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), (i), (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>	

K) **TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT:** \$ 158,242

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

M) **TOTAL EXPENDITURES:** \$ 520,880

**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

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):

Joe Shannon Jr.

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)

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THE SIGNED, ORIGINAL DOCUMENT TO OUR OFFICE AT THE  
ADDRESS ABOVE.**