



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#142459

PAGE 1 OF 16

DATE: 01/23/2024

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE FISCAL YEAR 2023 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 Fiscal Year 2023 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency prepared by the Sheriff's Office.

BACKGROUND

As required by Chapter 59 of the Code of Criminal Procedure, the Auditor's Office reviewed the attached FY 2023 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency prepared by the Sheriff's Office. The report was electronically signed and submitted to the Office of the Attorney General on time.

FISCAL IMPACT

There is no negative fiscal impact associated with the item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Matthew Jones Kimberly M. Buchanan
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Kimberly M. Buchanan, CPA
Tarrant County Auditor



Office of the Tarrant County Auditor
100 E. Weatherford, Room 506
Fort Worth, Texas 76196-0103

Linda R. Castillo
First Assistant County Auditor

Phone (817) 884-1205
Fax (817) 884-1104

December 19, 2023

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

Re: Auditor's Report - FY2023 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency


As required by Chapter 59 of the Code of Criminal Procedure, the Auditor's Office reviewed the FY2023 *Chapter 59 Asset Forfeiture Report by Law Enforcement Agency* prepared by the Tarrant County Sheriff's Office. During FY2023, revenues from forfeiture funds, auction proceeds, and interest totaled \$418,195.15. Expenditures using state forfeiture funds totaled \$261,592.84. We determined that the amounts presented in the report were reasonable. We also discussed less significant items identified with management during our review. The report was electronically signed and submitted to the Office of the Attorney General on time.

The Sheriff's Office reports financial and non-financial case activities to the Criminal District Attorney (CDA). The CDA's Office records case activities into the Time Matters database. 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. The annual report focuses on two separate elements of the asset forfeiture process: financial activity and case activity.

1. Financial Activity: Sections I and II include monies under the control and custody of the Sheriff's Office. 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 Sheriff's Office to the County's general ledger without exception. Section VI includes expenditures made by the Tarrant County Sheriff's Office for activities related to the preservation, enforcement, and the administration of state law. We reconciled the amounts included on the report to the County's general ledger without exception.
2. Case Activity: Sections III, IV, and V of the report include non-cash assets, such as motor vehicles, firearms, and other property (i.e., TV's, PC's, etc.). On a test basis, we 1) traced the non-cash assets recorded in the Time Matters 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 Tarrant County Sheriff's Office without exception.

We appreciate the cooperation of the Tarrant County Sheriff's Office staff during the review. If you have any questions, please do not hesitate to call.

Sincerely,


Kimberly M. Buchanan, CPA
Tarrant County Auditor

Attachment: FY2023 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency

Distribution: Scott Grazer, Business Manager, Tarrant County Sheriff's Office



TARRANT COUNTY

OFFICE OF THE
SHERIFF

Bill E. Waybourn
Sheriff
817/884-3098
Fax: 817/212-6987

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

December 22, 2023


Kimberly Buchanan
County Auditor
100 E. Weatherford Street
Fort Worth, Texas 76196

RE: Response to Auditor's Report – FY2023 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency

Ms. Buchanan

Thank you and your audit team for a thorough review for the FY2023 Chapter 59 report. The Sheriff's Office appreciates the collaboration with your team and the quality product produced. The Sheriff's Office look forward to working with your office in the future.

At Your Service


BILL E. WAYBOURN, SHERIFF
TARRANT COUNTY, TEXAS



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year: 2023 Agency Name: Tarrant County Sheriff's Office

Agency Mailing Street: City: Fort Worth

200 Taylor St., Plaza Bldg. 7th Floor

ZIP: 76196 State: TX

County: Tarrant Phone Number: (817) 884-3118

Agency Fiscal Beginning Month: October Agency Fiscal Ending Month: September

I. Seized Funds

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: \$645,988.00

3) Total Seizures - This field will be auto-calculated when you SAVE or switch sections: \$645,988.00

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

D) Amount Returned to Defendants/Respondents: \$3,500.00

E) Amount Transferred to Forfeiture Account: \$8,620.00

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: \$0.00

Ending Balance - Mailed Form:

II. Forfeited Funds & Other Court Awards

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: \$239,027.43

B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period: \$395,088.85

C) Interest Earned on Forfeited
Funds During Reporting
Period: \$9,236.94

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: \$13,869.36

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.: \$261,592.84

J) Ending Balance - This field
will be auto-calculated when
you SAVE or switch sections.: \$395,629.74

I) Total Expenditure from
Mailed Form:

J) Ending Balance from Mailed
Form:

III. Other Property

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: 22
2) Forfeited to Agency: 17
3) Returned to Defendants/Respondents: 14
4) Put into use by Agency: 0

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: 13
2) Forfeited to Agency: 3
3) Returned to Defendants/Respondents: 0
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: 33
2) Forfeited to Agency: 56
3) Returned to Defendants/Respondents: 8
4) Put into use by Agency: 0

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	25	40	2	2
Tools	14	22	0	3
Electronics	40	36	5	9

IV. Forfeited Property Received

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

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

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: \$14,787.67
- 9) Other (Must provide detail in box below): \$2,204.00

Description:

Breaching Explosives

10) TOTAL EQUIPMENT
PURCHASED WITH \$16,991.67
CHAPTER 59 FUNDS:

Total Equipment from Mailed
Form:

D) Supplies

- 1) Office Supplies: \$9,400.28
- 2) Mobile Phone and Data Account Fees: \$27,801.87
- 3) Internet: \$5,908.81
- 4) Other (Must provide detail in box below): \$0.00

Description:

5) TOTAL SUPPLIES
PURCHASED WITH \$43,110.96
CHAPTER 59 FUNDS:

Total Supplies from Mailed
Form:

VI. Expenditures: E

E) Travel

1) In State Travel

- a) Transportation: \$5.46
- b) Meals & Lodging: \$1,166.85
- c) Mileage: \$0.00
- d) Incidental Expenses: \$0.00

- e) Total In State Travel: \$1,172.31

Total In State Travel from
Mailed Form:

2) Out of State Travel

- a) Transportation: \$2,098.46
- b) Meals & Lodging: \$8,430.93
- c) Mileage: \$0.00
- d) Incidental Expenses: \$0.00

- e) Total Out of State Travel: \$10,529.39

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: \$11,701.70

Total Travel from Mailed Form:

VI. Expenditures: F - G

F) Training

- 1) Fees (Conferences,
Seminars): \$596.00
- 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: \$596.00

Total Training from Mailed
Form:

G) Investigative Costs

1) Informant Costs: \$0.00

2) Buy Money: \$13,290.00

3) Lab Expenses: \$45,994.20

4) Other (Must provide detail in
box below): \$2,466.57

Description:

Hotels for Human Trafficking Unit Operations

5) TOTAL INVESTIGATIVE
COSTS PAID OUT OF
CHAPTER 59 FUNDS: \$61,750.77

Total Investigative Costs from
Mailed Form:

VI. Expenditures: H - N

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: \$101,214.89
- 3) Remodeling: \$0.00
- 4) Maintenance Costs: \$10,283.31
- 5) Utilities: \$13,855.54
- 6) Other (Must provide detail in box below): \$0.00

Description:

7) TOTAL FACILITY COSTS PAID OUT OF CHAPTER 59 FUNDS: \$125,353.74

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): \$2,088.00

Description:

Challenge Coins

7) Total Miscellaneous Fees Paid Out of Chapter 59 Funds - This will be auto-calculated when you SAVE or switch sections: \$2,088.00

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

Description:

N) Total Expenditures

TOTAL EXPENDITURES: \$261,592.84

Total Expenditures from Mailed
Form:

Financial Professional Signature

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
Professional/Preparer:: Kimberly M
Buchanan

Title: Tarrant County
Auditor

Head of Agency Certification

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 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.

Do you acknowledge the
above terms : Yes

Year: 2023

Typed Name of Head of
Agency:: Bill E. Waybourn

Title: Sheriff of Tarrant
County

Date: 11/29/2023

Comments:

Only Head of Agency Name corrected in this version.