



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO# 132001

PAGE 1 OF 20

DATE: 01/28/2020

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE SHERIFF'S OFFICE FISCAL YEAR 2019 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 2019 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency.

BACKGROUND:

As required by Chapter 59 of the Code of Criminal Procedure, the Auditor's Office reviewed the FY 2019 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 unless a fifteen (15) day extension is granted. The Chapter 59 report was remitted to the OAG on December 13, 2019.

FISCAL IMPACT:

There is no direct 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
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January 13, 2020

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

Re: Auditor's Report – FY2019 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 *FY2019 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 \$257,515 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.

During our review, we observed that funds seized by the Sheriff's Office were not always deposited into the county treasury on or before the 5th business day as required by the Code of Criminal Procedure, Art. 103.004. This condition was also reported in the *FY2018 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency*. There were 35 cash seizures during FY2019. Of the 35 cash seizures, 30 seizures totaling \$185,073 were not deposited into the county treasury by the 5th business day. Four seizures were deposited between 10 and 17 days late. The current practice is to hold currency until the Criminal District Attorney files an asset forfeiture lawsuit. Money is vulnerable to loss and theft until it is deposited into the county treasury. To ensure compliance with the Code of Criminal Procedure and to reduce the risk of loss, we recommend that the Sheriff's Office deposit any seized funds with the Auditor's Office, the county treasury, no later than the 5th day after receipt of the funds.

BACKGROUND AND METHODOLOGY

The Sheriff's Office has three law enforcement areas that perform seizures and receive forfeitures: Combined Narcotics Enforcement Task Force (CNET), Vehicle Emissions, and Human Trafficking. CNET cases are handled through a taskforce that is funded through forfeiture proceeds along with budgeted general fund revenue. During FY2019, CNET received and expended \$67,687 in forfeiture funds, all of which was allocated to rental expense. Overhead expenses such as utilities, fuel, and vehicle maintenance totaled \$210,734 which was paid using the County's General Fund.

The Emissions Enforcement Task Force (EETF) received \$1,072 in interest revenue on previously forfeited funds and spent its entire funds balance of \$129,373 during the fiscal year.

The Sheriff's Office received an additional \$25,944 in forfeiture funds, which includes the sale of Human Trafficking assets for \$2,291, and spent \$60,455.

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 Auditor's Office requested a 15-day extension in order to complete our review. The County Auditor signed the report and the Sheriff's Office remitted the report to the OAG on December 13, 2019.

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 and found no exceptions.

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 without exception.

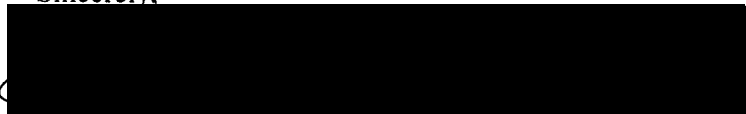
Case Activity

Sections III, IV and V of the report include non-cash assets, such as motor vehicles, weapons, and other property (TV's, computers, etc.). The Sheriff's Office implemented a new database for seizures and forfeitures during fiscal year 2018, streamlining the reconciliation of assets with the Criminal District Attorney's database. 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 and found no exceptions.

CLOSING REMARKS

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

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Attachments: Attachment A – FY2019 Forfeiture Fund Expenditures
FY2019 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency
Management's response

Distribution: David McClelland, Chief of Staff
Mike Simonds, Senior Chief Deputy
Monty Gage, Commander - EETF
Calvin Bond, Commander - CNET
Scott Grazer, Accounting Manager

Audit Team: Kim Trussell, Audit Manager
Steve Watson, Senior Internal Auditor

Attachment A
Tarrant County Sheriff's Office
FY2019 Forfeiture Fund Expenditures

Category	Vendor Name	Purpose	Amount		
Lease payments	Mercantile Partners	1900970918 October 2018 Rent	10,450.31		
		TECH CENTER 1 Nov 2018 Rent	10,450.31		
		Tech Center 1 December 2018 Rent	10,450.31		
		Tech Center 1 Jan 2019 Rent	10,504.31		
		Tech Center February 2019 Rent	10,504.31		
		Tech Center March 2019 Rent	10,504.31		
		Tech Center April 2019 Rent	10,504.31		
		(CAM Recovery (01/2018-12/2018))	(1,295.89)		
		Tech Center May 2019 Rent	10,504.31		
		Tech Center June 2019 Rent	10,504.31		
		Tech Center July 2019 Rent	10,504.31		
		Tech Center August 2019 Rent	10,504.31		
		Tech Center Sept 2019 Rent	10,504.31		
		Amount paid using General Funds	(56,906.91)		
Total Lease payments		67,686.92			
Equipment: Other	Warren McNutt	Stray Program Horse	2,750.00		
	Defender Supply LLC	Storage Vaults	13,394.26		
	Dana Safety Supply	Gun Racks	4,420.68		
			20,564.94		
Total Equipment: Other	Mouser Electronics	Audio-Visual equipment for EETF	18.75		
		Audio-Visual equipment for EETF	11.40		
		Camera System/Interview Room upgrade	14,512.36		
		Surveillance Cameras	24,153.96		
		Surveillance Cameras	7,895.70		
		Media System	10,587.74		
		Media System	7,759.80		
		Media System	8,100.00		
		Media System	16,765.05		
		Amount paid using other program revenue	(11,016.58)		
			78,788.18		
		Total Equipment: Computers	Evco Partners LP	Desk Assessories	1,029.30
				Desk Assessories	2,842.76
				Bleachers	4,662.90
Ice Maker	7,790.00				
Amount paid using other program revenue	(7,790.00)				
	8,534.96				
Equipment: Furniture	Texas Furniture Source Inc				
	Playcore Wisconsin Inc				
	Southwest Texas Equipment Dist Inc				
Total Equipment: Furniture			8,534.96		

Attachment A
Tarrant County Sheriff's Office
FY2019 Forfeiture Fund Expenditures

Category	Vendor Name	Purpose	Amount
Equipment: Firearms, Protect. Armor, Pers. Equip.	BC Knight Enterprises	Stun Guns	3,660.00
	Axon Enterprises	Taser Kits	17,312.00
	Defense Solutions Group, Inc	Rifles	14,560.00
	Defense Solutions Group, Inc	Handguns	1,736.00
			37,268.00
		Amount paid using other program revenue	(16,296.00)
Total: Equip.: Firearms, Protect. Armor, Pers. Equip. Salaries			20,972.00
Total Salaries		Salary for one employee	43,583.42
Travel: Transportation	Shell	Fuel Expense	28.46
Total Travel: Transportation			28.46
Travel: Meals and Lodging	SO employee	Per Diem	120.00
	Renaissance Austin Hotel	Lodging	333.50
	SO employee	Per Diem	270.00
	Fiesta Riverwalk LLC	Lodging	612.93
	Fiesta Riverwalk LLC	Lodging	612.93
	Fiesta Riverwalk LLC	Lodging	612.93
	SO employee	Per Diem	270.00
	SO employee	Per Diem	270.00
Total Travel: Meals and Lodging			3,102.29
Travel: Incidental Expenses	SO employee	Parking and hotel tourism fees	72.62
	SO employee	Parking and hotel tourism fees	59.66
Total Travel: Incidental Expenses			132.28
Training: Other	DSHS Regulatory Licensing	Paramedic Certification Renewal	96.00
Total Training: Other			96.00
Investigative Costs: Buy Money	Tarrant County Sheriff	CNET Imprest Funds	9,263.25
	Tarrant County Sheriff	CNET Imprest Funds	4,090.00
Total Investigative Costs: Buy Money			13,353.25
Miscellaneous Fees: Other	A-1 Wrecker Service	Towing 2013 Chevy Camero	220.00
	C1 Truck Driver Training	Jump Start	125.00
	A-1 Wrecker Service	Vehicle Unlock	150.00
	Tarrant County Central Garage	May 2019 Veh Maint	177.68
Total Miscellaneous Fees: Other			672.68

Grand Total 257,515.38
Total Expenditures on Chapter 59 report 257,515.38



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year:	2019	Agency Name:	<u>Tarrant County</u> <u>Sheriff's Dept.</u>
Agency Mailing Street:		City:	Fort Worth
200 Taylor St., Plaza Bldg. 7th Floor		State:	TX
ZIP:	76196	Phone Number:	(817) 884-3118
County:	Tarrant	Agency Fiscal Ending Month:	September
Agency Fiscal Beginning Month:	October		

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: \$0.00

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: \$198,745.85

3) Total Seizures - This field will be auto-calculated when you SAVE or switch sections: \$198,745.85

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: \$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: \$280,497.23

B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period: \$53,951.16

C) Interest Earned on Forfeited Funds During Reporting Period: \$3,783.37

D) Amount Awarded Pursuant to 59.022:

E) Amount Awarded Pursuant to 59.023: \$0.00

F) Proceeds Received by Your Agency From Sale of Forfeited Property: \$36,968.35

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.: \$257,515.38

J) Ending Balance - This field will be auto-calculated when you SAVE or switch sections.: \$117,684.73

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: 14
2) Forfeited to Agency: 12
3) Returned to Defendants/Respondents: 4
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: 0
2) Forfeited to Agency: 0
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: 27
2) Forfeited to Agency: 8
3) Returned to Defendants/Respondents: 0
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 & Jewelry	12	10	2	0
Tools & Dynameters	3	2	9	55
Analyzers & Electronics	11	9	4	3

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 (Salary Supplements): \$0.00
- 2) Salary Budgeted Solely
From Forfeited Funds: \$43,583.42
- 3) Number of Employees Paid
Using Forfeiture Funds: 1

- 4) TOTAL SALARIES PAID
OUT OF CHAPTER 59 FUNDS: \$43,583.42

Total Salaries from Mailed
Form:

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

Total Overtime from Mailed
Form:

C) Equipment

- 1) Vehicles: \$0.00

2) Computers: \$78,788.18
 3) Firearms, Protective Body
 Armor, Personal Equipment: \$20,972.00
 4) Furniture: \$8,534.96
 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): \$20,564.94

Description:

\$2,750 Horse for estray program.
 \$13,394.26 Truck storage vaults
 \$4,420.68 Gun Racks

10) TOTAL EQUIPMENT
 PURCHASED WITH \$128,860.08
 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: \$28.46
- b) Meals & Lodging: \$3,102.29
- c) Mileage: \$0.00
- d) Incidental Expenses: \$132.28

- e) Total In State Travel: \$3,263.03

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: \$3,263.03

Total Travel from Mailed Form:

VI. Expenditures: F - G

F) Training

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

Videos, etc.): \$0.00
3) Other (Must provide detail in box below): \$96.00

Description:

Paramedic Certification Renewal

4) TOTAL TRAINING PAID
OUT OF CHAPTER 59 FUNDS: \$96.00

Total Training from Mailed Form:

G) Investigative Costs

1) Informant Costs: \$0.00
2) Buy Money: \$13,353.25
3) Lab Expenses: \$0.00
4) Other (Must provide detail in box below): \$0.00

Description:

5) TOTAL INVESTIGATIVE COSTS PAID OUT OF CHAPTER 59 FUNDS: \$13,353.25

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: \$67,686.92
- 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: \$67,686.92

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 \$0.00

and professional fees):

6) Other (Must provide detail in box below): \$672.68

Description:

\$220 Towing
\$125 Jump Start
\$150 Door Unlock
\$177.68 Car to Auction (Central Garage)

7) Total Miscellaneous Fees
Paid Out of Chapter 59 Funds
- This will be auto-calculated \$672.68
when you SAVE or switch
sections:

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 \$0.00
pursuant to 59.06 (c):

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

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

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

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

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

Description:

N) Total Expenditures

TOTAL EXPENDITURES: \$257,515.38

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:: S. Renee Tidwell

Title: 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: 2019

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

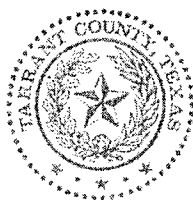
Title: Sheriff, Tarrant
County

Date: 12/13/2019

Comments:

Note added on behalf of the County Auditor:

Considering 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, only a sampling of Chapter 59 transactions was selected for detailed testing. Based on the sampling performed, the Auditor believes the amounts represented in the report were adequately supported by relevant documents and are, therefore, true and correct to the best of my knowledge.



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

January 17, 2020

S. Rene Tidwell, CPA
Tarrant County Auditor
100 E. Weatherford Street
Fort Worth, Texas 76196


RE: Response to Auditor's Report – FY2019 Chapter 59 Asset Forfeiture Report

Ms. Tidwell:

I would like to thank you and your audit team for such a thorough review of our Ch. 59 Asset Forfeiture Report by Law Enforcement Agency and the procedures surrounding that report. We have reviewed your observations and recommendations with the audit team, and with our team here at the Tarrant County Sheriff's Office. We look forward to working with you on developing processes to correct the minor concern you have noted in this report.

Again, thank you and your audit team for the effort and professionalism you have put into this report. I look forward to working with you and your office in the future.

At Your Service,


BILL E. WAYBOURN, SHERIFF
TARRANT COUNTY, TEXAS