

TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
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FORT WORTH, TEXAS 76196-0103
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S. RENEE TIDWELL, CPA
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KIM BUCHANAN, CPA
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 5th 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 5th 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 5th 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	(34,377.59)
		Total Lease Payments	
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)
	Total Equipment		(3,764.95)
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
		Total Buy Money	
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	978.26
	Total Investigative Expenses		4,566.36
Travel Expenses	Avis	ACCT# AV73001-04-0000-2 MARIA RIVAS	12.83
		Travel Expenses	
Grand Total			126,699.48
Expenditures Listed on Chap 59 Report			126,699.48
Variance			-



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year: 2022	Agency Name: <u>Tarrant County 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

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

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

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

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: \$0.00

3) Number of Employees Paid
Using Forfeiture Funds: 0

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

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: \$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

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

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 \$0.00
line of duty (pursuant to Article
59.06 (r)):

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

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 \$95,005.81
FUNDS:

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): \$0.00

Description:

7) Total Miscellaneous Fees
Paid Out of Chapter 59 Funds
- This will be auto-calculated \$0.00
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
SERVICES COMMISSION \$0.00
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 \$0.00
AGENCY(IES) PURSUANT
TO LOCAL AGREEMENT:

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

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

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

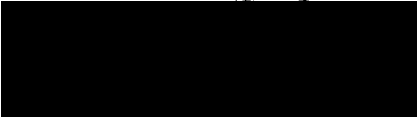
To: Renee Tidwell, County Auditor
From: Senior Chief Deputy Calvin Bond

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