



REPORT OF INDEPENDENT ACCOUNTANTS  
**CITY OF EL PASO, TEXAS**  
**CHAPTER 59 ASSET FORFEITURE REPORT**

As of and for the year ended August 31, 2023



## Report of Independent Accountants

The Honorable Mayor, City Council, and City Manager  
City of El Paso, Texas

We have performed the procedures enumerated below on the Chapter 59 Asset Forfeiture Report by Law Enforcement Agency of the City of El Paso as of and for the year ended August 31, 2023. The City of El Paso Police Department (“City”) is responsible for the FY 2023 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the City in evaluating the seizure, forfeiture, receipt and specific expenditure of all proceeds, and property subject to Chapter 59 of the Texas Code of Criminal Procedures, as of and for the year ended August 31, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we applied, and the results are as follows:

1. Obtain the “FY 2023 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency” (the report) prepared by the City of El Paso Police Department for the reporting period from September 1, 2022 through August 31, 2023.
  - a. Compare the line I.A “Beginning Balance” of the report to the prior year report previously filed.
  - b. Compare the line II.A “Beginning Balance” of the report to the prior year report previously filed.

**Result:** We obtained the report prepared by the City of El Paso Police Department for the reporting period September 1, 2022 through August 31, 2023. We noted that the amounts reported on line I.A and line II.A agreed to the amounts as reported in the prior year report.

2. Obtain a detail by case number of line I.B “Amount seized and transferred to the District Attorney pending forfeiture” of the report, which lists funds seized.
  - a. Agree all amounts from the detail obtained to sworn affidavits and deposit records provided by the El Paso Police Department.
  - b. Compare the date of deposit for all amounts to the date the check was picked up from the District Attorney’s office by viewing the El Paso Police Department check log, noting if all monies received during the reporting period were deposited in accordance with the City’s cash management policy.

**Result:** We obtained a detail of funds seized by case number of line I.B of the report. We noted that all amounts from the detail agreed to sworn affidavits and deposit records provided by the City of El Paso Police Department. We noted that all amounts received during the period were deposited in accordance with the City's cash management policy.

3. Obtain a detail by case number of line II.B "Amount forfeited to and received by reporting agency (including interest) during reporting period", which lists funds forfeited.
  - a. Agree all amounts from the detail obtained to forfeiture account distribution memorandums provided by the City of El Paso Police Department.

**Result:** We obtained a detail of funds forfeited by case number of line II.B of the report. We noted that all amounts listed in the detail agreed to City of El Paso Police Department provided forfeiture account distribution memorandums.

4. Obtain a detail of line II.F "Proceeds received by your agency from sale of forfeited property", which lists proceeds received.
  - a. Agree all amounts from the detail obtained to forfeiture account distribution memorandums provided by the City of El Paso Police Department.

**Result:** We obtained a detail of proceeds received of line II.F of the report. We noted that all amounts listed in the detail agreed to City of El Paso Police Department provided forfeiture account distribution memorandums.

5. Obtain a detail of line II.I "Total expenditures of forfeited funds during reporting period", which includes a schedule of expenditures by classification as presented in Section VI of the report.
  - a. Agree all amounts on the schedule of expenditures to invoices, vouchers, journal entries, and other supporting documentation provided by the City of El Paso Police Department.

**Result:** We obtained a detail of total expenditures, including a schedule of expenditures by classification as presented in Section VI of the report. We noted that all amounts on the schedule of expenditures by classification agreed to City of El Paso Police Department provided invoices, vouchers, journal entries, and other supporting documentation.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the FY 2023 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency of the City of El Paso Police Department as of and for the year ended August 31, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the City and is not intended to be, and should not be, used by anyone other than this specified party.

*Moss Adams LLP*

Albuquerque, New Mexico  
October 27, 2023