



## Office of the Comptroller

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### Mayor

Oscar Leeser

### City Council

#### *District 1*

Peter Svarzbein

#### *District 2*

Jim Tolbert

#### *District 3*

Emma Acosta

#### *District 4*

Carl L. Robinson

#### *District 5*

Dr. Michiel R. Noe

#### *District 6*

Claudia Ordaz

#### *District 7*

Lily Limón

#### *District 8*

Cortney C. Niland

### City Manager

Tommy Gonzalez

October 26, 2016

BKD, LLP

Certified Public Accountants

14241 Dallas Parkway, Suite 1100

Dallas, TX 75254

We are providing this letter in connection with your performance of agreed-upon procedures applied to the assertions about the City of El Paso's compliance with the seizure, forfeiture, receipt, and specific expenditure of all proceeds and property subject to Chapter 59 of the Code of Criminal Procedure as of and for the year ended August 31, 2016. We are responsible for the aforementioned subject matter.

We confirm, to the best of our knowledge and belief, the following:

1. We are responsible for selecting the criteria applied to the subject matter and for determining that such criteria are appropriate for our purposes.
2. We have made available to you:
  - (a) All records and data relevant to the subject matter and the agreed-upon procedures.
  - (b) All significant contracts.
  - (c) All examination reports, agreements, correspondence and other communications from regulatory agencies affecting the subject matter.
3. We have disclosed to you all known matters affecting the subject matter.
4. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
5. We have no knowledge of any known or suspected:
  - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.
  - (b) Fraudulent financial reporting or misappropriation of assets involving

Pat Degman, CGFM – Comptroller

City 1 | 300 N. Campbell | El Paso, Texas 79901 | (915) 212-1170

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other employees that could affect the subject matter.

(c) Violations of law, regulations, or requirements of regulatory agencies that could affect the subject matter.

6. We have no knowledge of any allegations of fraud or suspected fraud affecting the subject matter received in communications from employees, customers, regulators, suppliers, or others.

7. There are no plans or intentions that may affect the subject matter.

8. The procedures described in your report are the procedures finally agreed upon by us. All differences between the procedures described in the report and those described in the engagement letter are approved by us.

9. We acknowledge and agree that we are responsible for the sufficiency of the agreed-upon procedures, including the nature, timing, and extent thereof, for our purposes.

10. With respect to any nonattest services you have provided us during the year:

(a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.


(b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.

(c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.

(d) We have evaluated the adequacy of the services performed and any findings that resulted.

11. We have responded fully and truthfully to all your inquiries.

  
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Mark Sutter, Ph. D.  
Chief Financial Officer

  
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Pat Degman, CGFM  
Comptroller