



City of El Paso, Texas

Independent Accountant's Report on Applying Agreed-Upon Procedures

Chapter 59 Asset Forfeiture Report by Law Enforcement (State Seized Funds)

For Fiscal Year Ended August 31, 2025



City of El Paso, Texas
Contents
For Fiscal Year Ended August 31, 2025

Independent Accountant’s Report on Applying Agreed-Upon Procedures	1
Engagement Findings	2
Engagement Scope and Procedures	3

Independent Accountant's Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated in the attachment to this report on the Chapter 59 Asset Forfeiture Report by Law Enforcement (State Seized Funds) of the City of El Paso, Texas (City) as of and for the year ended August 31, 2025. The management of the City is responsible for the preparation and completeness of the State Seized Funds Report and the related compliance.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the City's assertion regarding the completeness of the seizure, forfeiture, receipt, and specific expenditure of proceeds included in the State Seized Funds Report as of and for the year ended August 31, 2025, as required by Chapter 59 of the *Texas Code of Criminal Procedures*. 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 and the associated findings, if any, are described in the attachment to this report.

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. 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 State Seized Funds Report and related compliance. 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 City and its management and the Office of the Attorney General of the State of Texas and is not intended to be, and should not be, used by anyone other than these specified parties.

Forvis Mazars, LLP

**Dallas, Texas
October 27, 2025**

**City of El Paso, Texas
Engagement Findings
Chapter 59 Asset Forfeiture Report by Law Enforcement Agency
(State Seized Funds)
For Fiscal Year Ended August 31, 2025**

Presented in this section are all of our findings from performing the procedures described in the Engagement Scope and Procedures section of this report.

No exceptions resulted from performance of the procedures.

City of El Paso, Texas
Engagement Scope and Procedures
Chapter 59 Asset Forfeiture Report by Law Enforcement Agency
(State Seized Funds)
For Fiscal Year Ended August 31, 2025

1. We obtained the “FY 2025 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency” (report) prepared by the City of El Paso Police Department for the reporting period from September 1, 2024 through August 31, 2025.
 - a. We compared the line I.A “Beginning Balance” of the report to the prior year report previously filed.
 - b. We compared the line II.A “Beginning Balance” of the report to the prior year report previously filed.
2. We obtained 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. We agreed all amounts from the detail obtained to sworn affidavits and deposit records provided by the El Paso Police Department.
 - b. We compared 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.
3. We obtained 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. We agreed all amounts from the detail obtained to forfeiture account distribution memorandums provided by the City of El Paso Police Department.
4. We obtained a detail of line II.F “Proceeds Received by Your Agency from Sale of Forfeited Property,” which lists proceeds received.
 - a. We agreed amounts on the detail obtained above, to forfeiture account distribution memorandums provided by the City of El Paso Police Department.
5. We obtained 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. We agreed 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.