City of El Paso, Texas

Independent Accountant’s Report on Applying Agreed-Upon Procedures – Chapter 59 Asset Forfeiture Report

For Fiscal Year Ended August 31, 2018
City of El Paso, Texas
For Fiscal Year Ended August 31, 2018

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Independent Accountant’s Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated in the attachment to this report, which were agreed to by the management of the City of El Paso, Texas (City), on management’s assertion about the City’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, 2018. The management of the City is responsible for its compliance with these regulations. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attachment to this report for the purpose for which this report has been requested or for any other purpose.

The findings obtained are described in the attachment to this report.

This agreed-upon procedures engagement was conducted 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 a review, the objective of which would be the expression of an opinion or conclusion, respectively, on the City’s compliance with the requirements of Chapter 59 of the Code of Criminal Procedure. 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.

This report is intended solely for the information and use of the City, 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.

BKG, LLP

Dallas, Texas
December 18, 2018
City of El Paso, Texas
Engagement Findings
For Fiscal Year Ended August 31, 2018

Presented in this section are all 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.
1. We obtained the “FY 2018 Chapter 59 Asset Forfeiture Report By Law Enforcement Agency” (report) prepared by the El Paso Police Department for the reporting period September 1, 2017 through August 31, 2018.

2. We compared line I. A) “Beginning Balance” to the prior year report previously filed.

3. We compared line II. A) “Beginning Balance” to the prior year report previously filed.

4. We obtained a detail by case number of line I. B) 2) “Amount seized and transferred to the District Attorney pending forfeiture” and prepared a listing of funds seized.

5. We agreed all amounts on the detail obtained in Procedure 4 above, to sworn affidavits and deposit records provided by the City of El Paso Police Department.

6. We compared the date of the check picked up from the District Attorney’s office per review of the City of El Paso Police Department’s check log to the date of the deposit for all amounts obtained in Procedure 4 above, to determine if all monies received during the reporting period were deposited in accordance with the City’s cash management policy.

7. We obtained a detail by case number of line II. B) “Amount forfeited to and received by reporting agency (including interest) during reporting period” and prepared a listing of funds forfeited.

8. We agreed amounts on the detail obtained in Procedure 7 above, to forfeiture account distribution memorandums provided by the City of El Paso Police Department.

9. We obtained a detail of line II. F) “Proceeds received by your agency from sale of forfeited property” and prepared a listing of proceeds.

10. We agreed amounts on the detail obtained in Procedure 9 above, to forfeiture account distribution memorandums provided by the City of El Paso Police Department.

11. We obtained a detail of line II. I) “Total expenditures of forfeited funds during reporting period” and prepared a schedule of expenditures by classification as presented in Section VI of the report.

12. We obtained and agreed invoices, vouchers, journal entries and other supporting documentation provided by the City of El Paso Police Department to the amounts on the schedule prepared in Procedure 11 above.