

City of El Paso, Texas

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

October 30, 2017

City of El Paso, Texas
October 30, 2017

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Agreed-Upon Procedures 1**

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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), solely to assist you with respect to evaluating 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, 2017. The management of the City is responsible for its compliance with these regulations. Consequently, we make no representation regarding the sufficiency of the procedures described in the attachment to this report either 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 compliance with the specified requirements. 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, and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Dallas, Texas
October 30, 2017

City of El Paso, Texas
Engagement Findings
October 30, 2017

Presented in this section are all our findings from performing the procedures described in the “Engagement Scope and Procedures” section of this report. Except as described in the remainder of the “Engagement Findings” section, no exceptions resulted from performance of the procedures.

1. Procedure 6 required us to compare 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, to determine if all monies received during the reporting period were deposited in accordance with the City’s cash management policy. The review resulted in one instance of a delay in the deposit of five calendar days from the date the checks were received by the City of El Paso Police Department per review of the check log.

City of El Paso, Texas
Engagement Scope and Procedures
October 30, 2017

1. We obtained the “FY 2017 Chapter 59 Asset Forfeiture Report By Law Enforcement Agency” (report) prepared by the El Paso Police Department for the reporting period September 1, 2016 through August 31, 2017.
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.