



REPORT OF INDEPENDENT ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES

CITY OF EL PASO, TEXAS
CHAPTER 59 ASSET FORFEITURE REPORT

August 31, 2020

Report of Independent Accountants on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the management of the City of El Paso, Texas (the City), on the Chapter 59 Asset Forfeiture Report by Law Enforcement Agency of the El Paso Police Department as of and for the year ended August 31, 2020. The City is responsible for the Chapter 59 Asset Forfeiture Report by Law Enforcement Agency of the El Paso Police Department as of and for the year ended August 31, 2020. The sufficiency of these procedures is solely the responsibility of the party specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures we applied and the results are as follows:

1. Obtain the “FY 2020 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency” (the report) prepared by the El Paso Police Department for the reporting period from September 1, 2019 through August 31, 2020.
 - 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 El Paso Police Department for the reporting period September 1, 2019 through August 31, 2020. 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 El Paso Police Department. We noted that all amounts received during the period were deposited in accordance with the City’s cash management policy by comparing the dates of deposit to the dates the checks received from the District Attorney’s office, as documented in the El Paso Police Department’s check log.

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 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 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 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 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 El Paso Police Department.

Result: We obtained a detail 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 El Paso Police Department provided invoices, vouchers, journal entries and other supporting documentation.

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 review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Chapter 59 Asset Forfeiture Report by Law Enforcement Agency of the El Paso Police Department as of and for the year ended August 31, 2020. 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 management of the City and is not intended to be, and should not be, used by anyone other than this specified party.

Mess Adams LLP

Albuquerque, New Mexico
October 20, 2020