

City of El Paso, Texas

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

October 26, 2016

City of El Paso, Texas
October 26, 2016

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Independent Accountant's Report on Application of 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, 2016. The management of the City is responsible for its compliance with these regulations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the City. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the specified elements, accounts and items described above. Accordingly, we do not express such an opinion. 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 26, 2016

City of El Paso, Texas
Engagement Findings
October 26, 2016

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.

City of El Paso, Texas
Engagement Scope and Procedures
October 26, 2016

1. We obtained the “FY 2016 Chapter 59 Asset Forfeiture Report By Law Enforcement Agency” (report) prepared by the El Paso Police Department for the reporting period September 1, 2015 through August 31, 2016.
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.