



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

EDWARD A. DION, CPA, CIO  
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11-12

November 20, 2019

The Honorable Richard D. Wiles  
El Paso County Sheriff  
3850 Justice Drive  
El Paso, Texas 79938

Dear Sheriff Wiles:

A copy of a memorandum from Mr. Phillip Trevizo, internal auditor, dated November 20, 2019, is attached. This memorandum is a report on a review of your State Forfeiture Accounts for the reporting period October 1, 2018, through September 30, 2019.

If we can be of any assistance in this regard, please let us know.

Sincerely,

A handwritten signature in black ink, appearing to read "Edward A. Dion".

Edward A. Dion  
County Auditor

EAD:PT:ya

Attachment




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11-13

MEMORANDUM

TO: EDWARD A. DION, COUNTY AUDITOR 

THRU: BARBARA FRANCO, COUNTY AUDITOR, FIRST ASSISTANT 

THRU: JAMES O'NEAL, COUNTY AUDITOR, MANAGER SENIOR 

FROM: PHILIIP TREVIZO, INTERNAL AUDITOR 

DATE: NOVEMBER 20, 2019

SUBJECT: REVIEW OF THE EL PASO COUNTY SHERIFF'S STATE FORFEITURE ACCOUNTS FOR THE REPORTING PERIOD OF OCTOBER 1, 2018, THROUGH SEPTEMBER 30, 2019

**Overview**

A review of the El Paso Sheriff's Office State Forfeiture Accounts has been performed for the reporting period of October 1, 2018, through September 30, 2019, to verify compliance with the requirements of *Code of Criminal Procedure, Article 59.06 (g)*.

**Scope and Purpose**

The proceeds and expenditures of the seizure and forfeiture funds were reviewed to ensure they were accounted for properly. The Fiscal Year 2019 Chapter 59 Asset Forfeiture Report, copy attached, was reviewed for accuracy and completeness.

**General**

1. **Observation:** While reviewing expenditures to ensure compliance with *Code of Criminal Procedure, Article 59.06 9 (d)* we noted five travel expenditures totaling \$1,615.01 for fallen officer funerals are not allowed under state forfeiture guidelines. After further consultation with Sheriff's Office personnel, it was explained the travel expenditures should have been paid with federal forfeiture funds.  
**Corrective Action/Recommendation:** The Sheriff's Office will reimburse the travel expenditures for fallen officer funerals with federal forfeiture funds. Furthermore, due to the time sensitivity for fallen officer funeral travel we recommended the Sheriff's Office receive a travel advance check from the Sheriff's General Bank Account and then request reimbursement from the federal forfeiture funds.

**Summary**

This financial review was designed to provide reasonable assurance that the internal control structure is adequate to safeguard the County's assets from loss, theft, or misuse. The County's internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of implementing the controls should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires the use of estimates and judgment by management. Because of the inherent limitations in any system of internal controls, errors or irregularities may occur and not be detected. The internal control structure of the El Paso County Sheriff's Office, as it pertains to state forfeiture accounts, appears to be adequate.

PT:ya