



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

EDWARD A. DION, CPA
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County Administrative Offices
800 East Overland Street, Rm. 406
EL PASO, TEXAS 79901-2407
(915) 546-2040
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10-23

October 16, 2020

The Honorable Jaime Esparza
District Attorney
Ste. 203, County Courthouse Building
500 East San Antonio
El Paso, Texas 79901

Dear Mr. Esparza:

A copy of a memorandum from Ms. Daisy Caballero, internal auditor certified, dated October 16, 2020, is attached. This memorandum is a report on a review of your seizure and forfeiture funds for the reporting period September 1, 2019, through August 31, 2020.

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

Sincerely,

A handwritten signature in blue ink that reads "Edward A. Dion".

Edward A. Dion
County Auditor

EAD:DC:ya

Attachment

cc: Mrs. Betsy Keller, Chief Administrator
Ms. Karen Larose, First Assistant District Attorney
Ms. Dinna Spencer, Office Manager, District Attorney's Office



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10-24

MEMORANDUM

TO: EDWARD A. DION, COUNTY AUDITOR *Edward A. Dion*

THRU: BARBARA FRANCO, COUNTY AUDITOR FIRST ASSISTANT *Barbara Franco*

THRU: JAMES O'NEAL, COUNTY AUDITOR, MANAGER SENIOR *James O'Neal*

FROM: DAISY CABALLERO, INTERNAL AUDITOR CERTIFIED *Daisy Caballero*

DATE: OCTOBER 16, 2020

SUBJECT: REVIEW OF THE DISTRICT ATTORNEY'S SEIZURE AND FORFEITURE FUNDS FOR THE REPORTING PERIOD OF SEPTEMBER 1, 2019 THROUGH AUGUST 31, 2020

Overview

A review of the District Attorney's seizure and forfeiture funds has been performed for the reporting period of September 1, 2019 through August 31, 2020. The objective of this review was 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 Chapter 59 Asset Forfeiture Report, copy attached, was reviewed for accuracy and completeness.

Summary

While reviewing the proceeds and expenditures of the Asset Forfeiture Report, no discrepancies were noted.

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 District Attorney's Office, as it pertains to seizure and forfeiture funds, appears to be adequate.

DC:ya