



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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11-06

November 10, 2020

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 9, 2020, is attached. This memorandum is a report on a review of your State Forfeiture Accounts for the reporting period October 1, 2019, through September 30, 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:PT:ya

Attachment



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11-07

MEMORANDUM

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

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

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

FROM: PHILLIP TREVIZO, INTERNAL AUDITOR *Phillip Trevizo*

DATE: NOVEMBER 10, 2020

SUBJECT: REVIEW OF THE EL PASO COUNTY SHERIFF'S STATE FORFEITURE ACCOUNTS FOR THE REPORTING PERIOD OF OCTOBER 1, 2019, THROUGH SEPTEMBER 30, 2020

Overview

A review of the El Paso Sheriff's Office State Forfeiture Accounts has been performed for the reporting period of October 1, 2019, through September 30, 2020, 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 2020 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 El Paso County Sheriff's Office, as it pertains to state forfeiture accounts, appears to be adequate.

PT:ya