



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

EDWARD A. DION, CPA  
COUNTY AUDITOR  
edion@epcounty.com  
www.epcounty.com/auditor

County Administrative Offices  
800 East Overland Street, Rm. 406  
El Paso, Texas 79901-2407  
(915) 546-2040  
(915) 546-8172 FAX

11-09

November 7, 2022

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 7, 2022, is attached. This memorandum is a report on a review of your State Forfeiture Accounts for the reporting period October 1, 2021, through September 30, 2022.

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

Sincerely,

Edward A. Dion  
County Auditor

EAD:PT:ya

Attachment



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

EDWARD A. DION, CPA  
COUNTY AUDITOR  
edion@epcounty.com  
www.epcounty.com/auditor

County Administrative Offices  
800 East Overland Street, Rm. 406  
El Paso, Texas 79901-2407  
(915) 546-2040  
(915) 546-8172 FAX

11-10

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 7, 2022

SUBJECT: REVIEW OF THE EL PASO COUNTY SHERIFF'S STATE FORFEITURE ACCOUNTS FOR THE REPORTING PERIOD OF OCTOBER 1, 2021, THROUGH SEPTEMBER 30, 2022

**Overview**

A review of the El Paso Sheriff's Office State Forfeiture Accounts has been performed for the reporting period of October 1, 2021, through September 30, 2022, 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 2022 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