



El Paso County
OFFICE OF THE COUNTY AUDITOR

10-28

October 15, 2025

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

Dear Mr. Montoya:

A copy of a memorandum from Ms. Letty Dominguez, internal auditor certified I, dated October 15, 2025, is attached. This memorandum is a report on a review of your seizure and forfeiture funds for the reporting period September 1, 2024, through August 31, 2025.

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

Sincerely,

A handwritten signature in black ink that reads "Michael Lamas".

Michael Lamas for Barbara Parker
Barbara Parker
County Auditor

Attachment

cc: Mrs. Betsy Keller, Chief Administrator
Ms. Amy Lechuga, Chief of Staff, District Attorney's Office





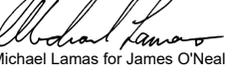
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10-29

MEMORANDUM

TO: BARBARA PARKER, COUNTY AUDITOR 
Michael Lamas for Barbara Parker

THRU: MICHAEL LAMAS, COUNTY AUDITOR FIRST ASSISTANT 

THRU: JAMES O'NEAL, COUNTY AUDITOR, MANAGER SENIOR 
Michael Lamas for James O'Neal

FROM: LETTY DOMINGUEZ, INTERNAL AUDITOR CERTIFIED I 

DATE: OCTOBER 15, 2025

SUBJECT: REVIEW OF THE DISTRICT ATTORNEY'S SEIZURE AND FORFEITURE FUNDS FOR THE REPORTING PERIOD OF SEPTEMBER 1, 2024, THROUGH AUGUST 31, 2025

Overview

A review of the District Attorney's seizure and forfeiture funds has been performed for the reporting period of September 1, 2024, through August 31, 2025. The objective of this review was to verify compliance with the requirements of *Code of Criminal Procedure, Article 59.06*.

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.

General

1. **Observation:** While reviewing expenditures to ensure compliance with *Code of Criminal Procedure, Article 59.06*, we noted an unallowable moving expenditure reimbursement to an attorney totaling \$2,235.88. Moving expenses are considered taxable wages, as per *IRS Publication 521*. The reimbursement was not documented or reported to Human Resources or Payroll for tax reporting purposes. Additionally, there is no documented Commissioners Court approval for the allowance as required by *Code of Criminal Procedure, Article 59.06 (d-1) (6)*. **This finding occurred during the prior District Attorney's administration which was effective through December 2024.**

Recommendation: Moving expenses need to follow the process of reporting to HR and Payroll. Every expenditure made with State forfeiture funds should be in compliance with *Code of Criminal Procedure, Article 59.06* and should have complete supporting documentation and Commissioners Court approval when required.

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

LD:ya