



**El Paso County**  
**OFFICE OF THE COUNTY AUDITOR**

12-13

December 12, 2025

The Honorable Oscar Ugarte  
El Paso County Sheriff  
3850 Justice Drive  
El Paso, Texas 79938

Dear Sheriff Ugarte:

A copy of a memorandum from Mr. Phillip Trevizo, internal auditor certified II, dated December 12, 2025, is attached. This memorandum is a report on a review of your State Forfeiture Account for the reporting period October 1, 2024, through September 30, 2025.

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

Sincerely,

A handwritten signature in blue ink that reads "Barbara Parker".

Barbara Parker  
County Auditor

BP:PT:ya

Attachment

cc: Ms. Betsy Keller, Chief Administrator





# El Paso County

## OFFICE OF THE COUNTY AUDITOR

12-14

### MEMORANDUM

TO: BARBARA A. PARKER, COUNTY AUDITOR

THRU: MICHAEL LAMAS, COUNTY AUDITOR FIRST ASSISTANT *Michael Lamas*

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

FROM: PHILLIP TREVIZO, INTERNAL AUDITOR CERTIFIED II *Phillip Trevizo*

DATE: DECEMBER 12, 2025

SUBJECT: REVIEW OF THE EL PASO COUNTY SHERIFF'S STATE FORFEITURE ACCOUNT FOR THE REPORTING PERIOD OF OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025

#### Overview

A review of the El Paso Sheriff's Office State Forfeiture Account has been performed for the reporting period of October 1, 2024, through September 30, 2025, 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 2025 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 that travel expenditures were not reconciled and substantiated within 10 business days of the return date as per the County Travel Policy. Upon further inquiry, the travel expenditures were reconciled and finalized.

Recommendation: We recommend that the Sheriff's Office implement procedures to ensure that travel expenditures are reconciled and substantiated within 10 business days of the return date to ensure compliance with the County Travel Policy.

#### 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 seizure and forfeiture funds, appears to be adequate.

PT:ya





# KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

## CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

### Agency Information

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#### Agency Information

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Year: 2025	Agency Name: <a href="#">El Paso County Sheriff's Office</a>
Agency Mailing Street: 3850 Justice Road	City: El Paso
ZIP: 79938	State: TX
County: El Paso	Phone Number: (915) 538-2286
Agency Fiscal Beginning Month: October	Agency Fiscal Ending Month: September

### I. Seized Funds

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**Do not include federal seizures and/or forfeitures on this form. This form is only for those seizures and/or forfeitures made pursuant to Chapter 59 of the Texas Code of Criminal Procedure.**

#### **Seized Funds Pursuant to Chapter 59**

*Funds that have been seized but have not yet been awarded/forfeited to your agency by the judicial system.*

A) Beginning Balance: \$0.00

#### **B) Seizures During Reporting Period**

*Include only those seizures which occurred during the reporting period and where the seizure affidavit required by Article 59.03 is sworn to by a peace officer employed by your agency (E.G. seizing officer's affidavit).*

1) Amount seized and retained in your agency's custody: \$22,894.67

2) Amount seized and transferred to the District Attorney pending forfeiture: \$0.00

3) Total Seizures - This field will be auto-calculated when you SAVE or switch sections: \$22,894.67

C) Interest Earned on Seized Funds During Reporting Period: \$559.34

D) Amount Returned to Defendants/Respondents: \$0.00

E) Amount Transferred to Forfeiture Account: \$0.00

F) Other Reconciliation Items (Must provide detail in box below): \$0.00

Description:

G) Ending Balance - This field will be auto-calculated when you SAVE or switch sections: \$23,454.01

Ending Balance - Mailed Form:

## II. Forfeited Funds & Other Court Awards

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### **Forfeited Funds and Other Court Awards Pursuant to Chapter 59**

*Funds awarded to your agency by the judicial system and which are available to spend.*

A) Beginning Balance: \$496,884.06

B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period: \$30,860.41

- C) Interest Earned on Forfeited Funds During Reporting Period: \$0.00
- D) Amount Awarded Pursuant to 59.022: \$0.00
- E) Amount Awarded Pursuant to 59.023: \$0.00
- F) Proceeds Received by Your Agency From Sale of Forfeited Property: \$6,411.47
- G) Amount Returned to Crime Victims: \$0.00
- H) Other Reconciliation Items (Must provide detail in box below): \$0.00

Description:

I) Total Expenditures of Forfeited Funds During Reporting Period. This field will be auto-calculated once section VI has been completed and you save or switch sections.: \$377,144.92

J) Ending Balance - This field will be auto-calculated when you SAVE or switch sections.: \$157,011.02

I) Total Expenditure from Mailed Form:

J) Ending Balance from Mailed Form:

### III. Other Property

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**Other Property**

List the number of items seized for each category. Include only those seizures where a seizure is made by a peace officer employed by your agency. If property is sold, list under "Proceeds Received by Your Agency From Sale of Forfeited Property" in Section II (F) in the reporting year in which the proceeds are received. Please note - this should be a number not a currency amount. Example 4 cars seized, 3 cars forfeited and 0 cars put into use.

**A) Motor Vehicles (Include cars, motorcycles, tractor trailers,etc.)**

- 1) Seized: 0
- 2) Forfeited to Agency: 0
- 3) Returned to Defendants/Respondents: 0
- 4) Put into use by Agency: 0

**B) Real Property (Count each parcel seized as one item)**

- 1) Seized: 0
- 2) Forfeited to Agency: 0
- 3) Returned to Defendants/Respondents: 0
- 4) Put into use by Agency: 0

**C) Computers (Include computer and attached system components, such as printers and monitors, as one item)**

Please note - this should be a number not a currency amount. For example, 4 computers seized, 3 computers forfeited and 0 computers put into use.

- 1) Seized: 0
- 2) Forfeited to Agency: 0
- 3) Returned to Defendants/Respondents: 0
- 4) Put into use by Agency: 0

**D) Firearms (Include only firearms seized for forfeiture under Chapter 59. Do not include weapons disposed under Chapter 18)**

Please note - this should be a number not a currency amount. For example, 4 firearms seized, 3 firearms forfeited, 0 firearms put into use.

- 1) Seized: 0
- 2) Forfeited to Agency: 0
- 3) Returned to Defendants/Respondents: 0
- 4) Put into use by Agency: 0

**E) Other Property**

Please note - this should be a number not a currency amount. For example, 4 lots of tools seized, 3 lots of tools forfeited, 0 lots of tools put into use.

Description	Seized	Forfeited To Agency	Returned to Defendants/Respondents	Put into use by Agency
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## IV. Forfeited Property Received

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### **Forfeited Property Received From Another Agency**

*Enter the total number of items transferred to your agency where the forfeiture judgment awarded ownership of the property to another agency prior to the transfer.*

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

## V. Forfeited Property Transferred/Loaned

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### **Forfeited Property Transferred or Loaned to Another Agency**

*Enter the total number of items transferred or loaned from your agency where the forfeiture judgment awarded ownership of the property to your agency prior to the transfer.*

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

## VI. Expenditures: A - D

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### A) Salaries

- 1) Increase of Salary, Expense  
or Allowance for Employees \$0.00  
(Salary Supplements):
- 2) Salary Budgeted Solely  
From Forfeited Funds: \$38,500.68
- 3) Number of Employees Paid  
Using Forfeiture Funds: 2
  
- 4) TOTAL SALARIES PAID  
OUT OF CHAPTER 59 FUNDS: \$38,500.68

Total Salaries from Mailed  
Form:

### B) Overtime

- 1) For Employees Budgeted by  
Governing Body: \$0.00
- 2) For Employees Budgeted  
Solely out of Forfeiture Funds: \$0.00
- 3) Number of Employees Paid  
Using Forfeiture Funds: 0
  
- 4) TOTAL OVERTIME PAID  
OUT OF CHAPTER 59 FUNDS: \$0.00

Total Overtime from Mailed  
Form:

### C) Equipment

- 1) Vehicles: \$23,376.00
- 2) Computers: \$0.00
- 3) Firearms, Protective Body  
Armor, Personal Equipment: \$35,404.81
- 4) Furniture: \$8,876.85
- 5) Software: \$360.00
- 6) Maintenance Costs: \$6,819.36
- 7) Uniforms: \$0.00

8) K9 Related Costs: \$0.00

9) Other (Must provide detail in  
box below): \$96,672.96

Description:

SRT Equipment (\$1,035.50), Speaker Equipment (\$46,804.62), Ammunition (\$5,871.00), SpinWheel (\$184.94), External Flash (\$248.00), Ice Chest (\$179.99), Beverage Dispense (\$269.99), Igloo (199.99), Knife & Tool Sharpener (\$411.60), Vehicle Accessories (\$15,109.43), Television (\$3,794.00), Media for Conference Room (\$412.80), Data drops for new Sheriff Office (\$3,068.24), HQ Cafeteria Kitchen Equipment (\$18,967.87), Amplifier (\$114.99)

10) TOTAL EQUIPMENT  
PURCHASED WITH \$171,509.98  
CHAPTER 59 FUNDS:

Total Equipment from Mailed  
Form:

**D) Supplies**

1) Office Supplies: \$2,246.82

2) Mobile Phone and Data  
Account Fees: \$3,647.57

3) Internet: \$0.00

4) Other (Must provide detail in  
box below): \$43,611.29

Description:

Promotional Items (\$28,206.31), Patches (\$152.50), Command Bags (\$2,499.98), Badges (\$152.50), Photo displays for Academy (\$12,600)

5) TOTAL SUPPLIES  
PURCHASED WITH \$49,505.68  
CHAPTER 59 FUNDS:

Total Supplies from Mailed  
Form:

## VI. Expenditures: E

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**E) Travel**

**1) In State Travel**

- a) Transportation: \$5,084.55
- b) Meals & Lodging: \$8,165.73
- c) Mileage: \$0.00
- d) Incidental Expenses: \$1,500.00
  
- e) Total In State Travel: \$14,750.28

Total In State Travel from  
Mailed Form:

## 2) Out of State Travel

- a) Transportation: \$0.00
- b) Meals & Lodging: \$0.00
- c) Mileage: \$0.00
- d) Incidental Expenses: \$0.00
  
- e) Total Out of State Travel: \$0.00

Total Out of State Travel from  
Mailed Form:

## 3) Total Travel Paid Out of Chapter 59 Funds

Total Travel Paid Out of  
Chapter 59 Funds: \$14,750.28

Total Travel from Mailed Form:

# VI. Expenditures: F - G

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## F) Training

- 1) Fees (Conferences, Seminars): \$2,275.00
- 2) Materials (Books, CDs, Videos, etc.): \$0.00
- 3) Other (Must provide detail in box below): \$0.00

Description:

4) TOTAL TRAINING PAID  
OUT OF CHAPTER 59 FUNDS: \$2,275.00

Total Training from Mailed  
Form:

**G) Investigative Costs**

1) Informant Costs: \$25,000.00  
2) Buy Money: \$0.00  
3) Lab Expenses: \$0.00  
4) Other (Must provide detail in  
box below): \$0.00

Description:

5) TOTAL INVESTIGATIVE  
COSTS PAID OUT OF  
CHAPTER 59 FUNDS: \$25,000.00

Total Investigative Costs from  
Mailed Form:

## VI. Expenditures: H - N

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**H) Prevention / Treatment Programs / Financial Assistance / Donation**

1) Total Prevention/Treatment  
Programs (pursuant to 59.06 (d-3(6), (h), (j) ): \$0.00

2) Total Financial Assistance  
(pursuant to Articles 59.06 (n) and (o) ): \$0.00

3) Total Donations (pursuant to  
Articles 59.06 (d-2)): \$0.00

4) Total scholarships to  
children of officers killed in the  
line of duty (pursuant to Article  
59.06 (r)): \$0.00

5) TOTAL

PREVENTION/TREATMENT  
PROGRAMS/FINANCIAL  
ASSISTANCE/DONATIONS  
(Pursuant to Articles 59.06  
(d-3(6)), (h), (j), (n), (o), (d-2),  
(r)) - This field will be  
auto-calculated when you  
SAVE or switch sections:

Total  
PREVENTION/TREATMENT  
PROGRAMS/FINANCIAL  
ASSISTANCE/DONATIONS  
from Mailed Form:

**I) Facility Costs**

- 1) Building Purchase: \$0.00
- 2) Lease Payments: \$0.00
- 3) Remodeling: \$0.00
- 4) Maintenance Costs: \$0.00
- 5) Utilities: \$0.00
- 6) Other (Must provide detail in  
box below): \$6,980.84

Description:

Chain Link Dog Kennels (\$6,980.84)

7) TOTAL FACILITY COSTS  
PAID OUT OF CHAPTER 59  
FUNDS: \$6,980.84

Total Facility Costs from  
Mailed Form:

**J) Miscellaneous Fees**

- 1) Court Costs: \$0.00
- 2) Filing Fees: \$0.00
- 3) Insurance: \$0.00
- 4) Witness Fees (including  
travel and security): \$0.00
- 5) Audit Costs and Fees  
(including audit preparation  
and professional fees): \$0.00
- 6) Other (Must provide detail in  
box below): \$68,622.46

Description:

Parking (\$58,776.00), Vehicle Titles (\$87.50), Landfill Usage (\$267.97), Bank Fees (\$760.99), Vehicle Processing Fee (3,000), CALEA (\$5,730)

7) Total Miscellaneous Fees  
Paid Out of Chapter 59 Funds  
- This will be auto-calculated \$68,622.46  
when you SAVE or switch  
sections:

Total Miscellaneous Costs  
from Mailed Form:

**K) Paid to State Treasury / General Fund / Health & Human Services Commission**

1) Total paid to State Treasury  
due to lack of local agreement \$0.00  
pursuant to 59.06 (c):

2) Total paid to State Treasury  
due to participating in task \$0.00  
force not established in  
accordance with 59.06 (q)(1):

3) Total paid to General Fund  
pursuant to 59.06 (c-3) (C) \$0.00  
(Texas Department of Public  
Safety only):

4) Total forfeiture funds  
transferred to the Health and \$0.00  
Human Services Commission  
pursuant to 59.06 (p):

5) TOTAL PAID TO STATE  
TREASURY/ GENERAL  
FUND/ HEALTH & HUMAN \$0.00  
SERVICES COMMISSION  
OUT OF CHAPTER 59  
FUNDS:

Total Paid to State  
Treasury/General fund/ Health  
& Human Services  
Commission from Mailed  
Form:

**L) Total Paid to Cooperating Agency(ies) Pursuant to Local Agreement**

TOTAL PAID TO  
COOPERATING \$0.00  
AGENCY(IES) PURSUANT  
TO LOCAL AGREEMENT:

**M) Total Other Expenses Paid Out of Chapter 59 Funds Which Are Not Accounted For In Previous Categories**

TOTAL OTHER EXPENSES  
PAID OUT OF CHAPTER 59

FUNDS WHICH ARE NOT  
ACCOUNTED FOR IN \$0.00  
PREVIOUS CATEGORIES  
(Must provide detail in box  
below):

Description:

**N) Total Expenditures**

TOTAL EXPENDITURES: \$377,144.92

Total Expenditures from Mailed  
Form:

## Financial Professional Signature

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*After signing and pressing "Save", using your email address and password account access, and pursuant to the terms of service, you certify that you swear or affirm that the Commissioners Court, City Council or Head of Agency (if no governing body) has requested that you conduct the audit required by Article 59.06 of the Code of Criminal Procedure and that upon diligent inspection of all relevant documents and supporting materials, you believe that the information contained in this report is true and correct to the best of your Knowledge.*

Do you acknowledge the  
above terms :

Typed Name of  
Auditor/Treasurer/Accounting  
Professional/Preparer::

Title: