



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#137463

PAGE 1 OF 4

DATE: 02/08/2022

SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT OF THE FISCAL YEAR 2021 CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY PREPARED BY THE CONSTABLE, PRECINCT 7

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Fiscal Year 2021 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency prepared by the Constable, Precinct 7.

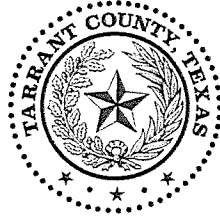
BACKGROUND

As required by Article 59.06 of the Code of Criminal Procedure, the Auditor's Office reviewed the attached FY2021 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency prepared by the Constable, Precinct 7. This report is due to the Office of the Attorney General (OAG) sixty (60) days after the close of the County's fiscal year, or November 30. The report was electronically signed and remitted to the OAG on November 24, 2021.

FISCAL IMPACT

There is no negative fiscal impact associated with the item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	S. Renee Tidwell
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TARRANT COUNTY

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January 19, 2022

The Honorable Constable Sandra Lee, Precinct 7
The Honorable District Judges
The Honorable Commissioners Court

Re: Auditor's Report – FY2021 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency

SUMMARY

As required by Article 59.06 of the Code of Criminal Procedure, we reviewed the attached *FY2021 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency* prepared by the Constable, Precinct 7 (Constable). Based on the information recorded in the Criminal District Attorney's (CDA) database, the County's general ledger, and our review of other relevant documentation, we believe that the amounts presented in the report are reasonable and contain the information required under Article 59.06 of the Code of Criminal Procedure.

During our review, we observed three previously awarded forfeited assets were unable to be located. These assets were observed by the Auditor in FY2020. The missing assets include an Acer laptop, a collector coin package, and an iPad. No system is in place to track seized or forfeited property. We recommend the Constable implement a tracking system (e.g. Excel or barcode) to ensure the proper safeguarding of seized and forfeited assets. Periodic inventories should be performed to ensure all assets are accounted for.

The Constable's *FY2021 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency* was electronically signed and remitted to the Office of the Attorney General (OAG) on November 24, 2021.

BACKGROUND AND METHODOLOGY

This report is due to the OAG 60 days after the close of the County's fiscal year unless a 15-day extension is granted. The Chapter 59 report focuses on two separate elements of the asset forfeiture process: financial activity and case activity.

Financial Activity

We reconciled the cash transactions recorded in the Constable's database, the CDA's database, and the County's general ledger. We also traced financial information reported by the Constable to supporting documents, including court pleadings, and found no exceptions.

Section VI of the report includes expenditures made for law enforcement purposes. We reconciled these amounts to the County's general ledger. We also reviewed source documents to verify that the expenditures were for law enforcement purposes. During FY2021, the Constable reported expenditures totaling \$9,150.77 which include the following:

- Equipment totaling \$5,406.77
- Licensing for evidence software and storage totaling \$2,448.00
- Uniforms totaling \$1,296.00

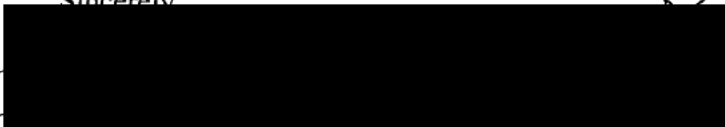
Case Activity

We inventoried the property reported in Section III and traced the items to court pleadings, the County's impound lot, and the Constable's property room. See observation noted under the Summary section above.

CLOSING REMARKS

We appreciate the cooperation of the Constable's Office to facilitate the completion of this review.

Sincerely,



S. Renée Tidwell, CPA
County Auditor

Attachments: *FY2021 Chapter 59 Asset Forfeiture Report by Law Enforcement Agency*
Management's response

Distribution: John Kiefer, Constable, Senior Deputy Precinct 7

Audit Team: Matt Jones, Audit Manager
Kimberly Chiasson, Senior Internal Auditor



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year: 2021	Agency Name: <u>Tarrant County</u> <u>Constable Precinct</u> <u>7</u>
Agency Mailing Street: 1100 E. Broad St. #201	City: Mansfield
ZIP: 76063	State: TX
County: Tarrant	Phone Number: (817) 473-5110
Agency Fiscal Beginning Month: October	Agency Fiscal Ending Month: September

I. Seized Funds

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: \$1,618.00

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: \$0.00

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: \$0.00

C) Interest Earned on Seized Funds During Reporting Period: \$0.00

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

E) Amount Transferred to Forfeiture Account: \$1,618.00

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: \$0.00

Ending Balance - Mailed Form:

II. Forfeited Funds & Other Court Awards

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: \$22,731.00

B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period: \$0.00

C) Interest Earned on Forfeited Funds During Reporting Period: \$31.87

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: \$0.00

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.: \$9,150.77

J) Ending Balance - This field will be auto-calculated when you SAVE or switch sections.: \$13,612.10

I) Total Expenditure from Mailed Form:

J) Ending Balance from Mailed Form:

III. Other Property

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: 2

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

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

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

A) Salaries

- 1) Increase of Salary, Expense
or Allowance for Employees
(Salary Supplements): \$0.00
- 2) Salary Budgeted Solely
From Forfeited Funds: \$0.00
- 3) Number of Employees Paid
Using Forfeiture Funds: 0

- 4) TOTAL SALARIES PAID
OUT OF CHAPTER 59
FUNDS: \$0.00

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: \$0.00
- 2) Computers: \$0.00
- 3) Firearms, Protective Body
Armor, Personal Equipment: \$5,406.77
- 4) Furniture: \$0.00
- 5) Software: \$2,448.00
- 6) Maintenance Costs: \$0.00

- 7) Uniforms: \$1,296.00
- 8) K9 Related Costs: \$0.00
- 9) Other (Must provide detail in box below): \$0.00

Description:

Body Armor- 7 Battle Steel Level 3A Ballistic shield W/Vi
Personal Equipment- 3 X26E Tasers, 6 Standard DPM Digital Power Magazines Lithium Batteries,3 Black Hawk Surpa Holster, 3 Yellow 15 foot compressed cartridge.
Software for Evidence.com

10) TOTAL EQUIPMENT
PURCHASED WITH \$9,150.77
CHAPTER 59 FUNDS:

Total Equipment from Mailed
Form:

D) Supplies

- 1) Office Supplies: \$0.00
- 2) Mobile Phone and Data Account Fees: \$0.00
- 3) Internet: \$0.00
- 4) Other (Must provide detail in box below): \$0.00

Description:

5) TOTAL SUPPLIES
PURCHASED WITH \$0.00
CHAPTER 59 FUNDS:

Total Supplies from Mailed
Form:

VI. Expenditures: E

E) Travel

1) In State Travel

- a) Transportation: \$0.00

- b) Meals & Lodging: \$0.00
- c) Mileage: \$0.00
- d) Incidental Expenses: \$0.00

- e) Total In State Travel: \$0.00

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: \$0.00

Total Travel from Mailed Form:

VI. Expenditures: F - G

F) Training

- 1) Fees (Conferences, Seminars): \$0.00
- 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: \$0.00

Total Training from Mailed
Form:

G) Investigative Costs

- 1) Informant Costs: \$0.00
- 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: \$0.00

Total Investigative Costs from
Mailed Form:

VI. Expenditures: H - N

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: \$0.00

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): \$0.00

Description:

7) TOTAL FACILITY COSTS
PAID OUT OF CHAPTER 59
FUNDS: \$0.00

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): \$0.00

Description:

7) Total Miscellaneous Fees

Paid Out of Chapter 59 Funds
- This will be auto-calculated \$0.00
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
SERVICES COMMISSION \$0.00
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: \$9,150.77

Total Expenditures from Mailed
Form:

Financial Professional Signature

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 : Yes

Typed Name of
Auditor/Treasurer/Accounting
Professional/Preparer: S. Renee Tidwell

Title: County Auditor

Head of Agency Certification

After signing and pressing "Submit" using your email address and password account access, and pursuant to the terms of service you swear or affirm, under penalty of perjury, that you have accounted for the seizure, forfeiture, receipt, and specific expenditure of all proceeds and property subject to Chapter 59 of the Code of Criminal Procedure, and that upon diligent inspection of all relevant documents and supporting materials, this asset forfeiture report is true and correct and contains all information required by Article 59.06 of the Code of Criminal Procedure. You further swear or affirm that, to the best of your knowledge, all expenditures reported herein were lawful and proper, and made in accordance with Texas law.

Do you acknowledge the
above terms : Yes

Year: 2021

Typed Name of Head of

Agency:: Sandra Lee

Title: Constable

Date: 11/24/2021

Comments:



**OFFICE OF THE CONSTABLE
TARRANT COUNTY PRECINCT 7
CONSTABLE SANDRA D. LEE**



L-C07-22-0001

January 25, 2022

S. Renee Tidwell, CPA County Auditor

Re: Management response to Auditor's FY 2021
Chapter 59 Asset Forfeiture report.

Mrs. Tidwell

Tarrant County Constable Office Precinct 7 is in receipt of the Auditor's report and agree with your findings in regards to the FY 2021 Chapter 59 Asset Forfeiture Report.

However, We would like to point out the following: In 2018 Deputy Edward Freeman took over the responsibility of overseeing the property and evidence room. In June 2021 Deputy Freeman became seriously ill and eventually retired from our office. In his leave of absence Chief Charles Hatley appointed Deputy Letithas Fountain to manage Precinct 7's property and evidence room.

As part of the transition myself (Sgt. John Kiefer) and Deputy Fountain conducted an audit. As a result of the audit, three items came up missing from the Chapter 59 Asset Forfeiture report that was completed by the Tarrant County Auditor's Office in FY 2020. Those items are an Acer Laptop, iPad and a Collector Coin. The Acer Laptop was seized in 2014 Cause number D297-S-12534-14. The iPad and the Collector Coin were seized in 2018, Cause Number D372-S-13800-18.

The following findings have been addressed:

From the auditor's office FY 2020 report those three items were present and accounted for and secured inside Precinct 7's property and evidence room. Prior to Constable Sandra Lee taking office in January 2021, Deputy Freeman and Chief Hatley obtained destruction orders for several items stored inside the property and evidence room. The items referred to above were considered apart of the destruction. Upon completing the audit it was determined that the oversight was in bulk destruction and not having an itemized detailed listing of property destroyed.

Thank You

Constable Sandra Lee
Precinct 7