



THE COUNTY OF GALVESTON
COUNTY AUDITOR'S OFFICE
P.O. Box 1418
GALVESTON, TEXAS 77553

County Auditor
Randall Rice CPA
CITP CISA CIO CBM DABFA CGMA

Ron Chapa CPA
First Assistant, Director of Auditing

Jeff Modzelewski CPA
First Assistant, Director of Accounting

Latoya Jordan
First Assistant, I.T. Systems

November 26, 2013

Honorable Judge Mark Henry and
Members of the Commissioners' Court

Honorable Judge and Members of the Court:

Attached to be received and filed is the Audited FY 2013 Chapter 59 Asset Forfeiture Report due to the State no later than 60 days after the State fiscal year. The audit was completed by the Auditor's Office for the Galveston County Sheriff's Office. The report covers the period of October 1, 2012 to September 30, 2013. As required by statute, the report has been forwarded to the Office of the Attorney General.

Sincerely,

A handwritten signature in blue ink that reads "Rice CPA".

Randall Rice, CPA
County Auditor

cc: Galveston County Sheriff Henry Trochesset

Attachments: Audit Report
FY 2013 Chapter 59 Asset Forfeiture Report



THE COUNTY OF GALVESTON
COUNTY AUDITOR'S OFFICE
P.O. Box 1418
GALVESTON, TEXAS 77553

County Auditor
Randall Rice CPA
CITP CISA CIO CBM DABFA CGMA

Ron Chapa, CPA
First Assistant, Director of Auditing

Jeff Modzelewski, CPA
First Assistant, Director of Accounting

LaToya Jordan
First Assistant, I.T. System

November 12, 2013

To: Sheriff Henry Trochesset
Galveston County Sheriff

From: Racheal Martin *RM*
Internal Audit Division

Re: Sheriff's Office FY2013 CCP Chapter 59 Asset Forfeiture Account Audit

The Internal Audit Division of the Auditor's Office performed the annual audit of the Sheriff's Office Chapter 59, Asset Forfeiture/Seizure Account as required by statute. The audit covered the period October 1, 2012 through September 30, 2013 and was performed from October 1 to November 6, 2013.

The primary objectives of the annual audit are to provide reasonable assurance concerning the reliability and integrity of the information and compliance with applicable laws and policies.

To accomplish these objectives, Internal Audit reviewed the seizures, forfeitures, and expenditures made out of the forfeitures account during this reporting period.

Forfeitures

The Sheriff's Office is in compliance with CCP §59. All forfeitures awarded by the Courts were deposited into the forfeiture account.

Expenditures

The Sheriff's Office is in compliance with CCP §59. All expenditures have been properly recorded in the appropriate expense account.

We appreciate the assistance and cooperation provided by you and your staff during the audit.

cc: Randall Rice CPA, County Auditor
Ron Chapa CPA, First Assistant, Director of Auditing

Attachment: FY 2013 Chapter 59 Asset Forfeiture Report

**FY 2013
CHAPTER 59 ASSET FORFEITURE REPORT
BY LAW ENFORCEMENT AGENCY**

Agency Name	Galveston County Sheriff's Office	Reporting Period (local fiscal year)	10/01/2012 - 09/30/2013
Agency Mailing Address	601 54th Street Galveston, Texas 77551	example	01/01/13 to 12/31 13, 09/01/12 to 08/31 13 etc
Phone Number	(409) 766-2301		
County	Galveston		
Email Address		This should be a permanent agency email address	

NOTE: PLEASE ROUND ALL DOLLAR FIGURES TO NEAREST WHOLE DOLLAR.

I. SEIZED FUNDS		
A)	Beginning Balance:	\$ 201,373
B)	Seizures During Reporting Period	
	1) Amount seized and retained in your agency's custody	\$ 133,835
	2) Amount seized and transferred to the District Attorney pending forfeiture.	\$
C)	Interest Earned on Seized Funds During Reporting Period	\$ 1,733
D)	Amount Returned to Defendants/Respondents	\$ 14,224
E)	Amount Transferred to Forfeiture Account	\$ 45,264
F)	Other Reconciliation Items	\$ - 25,784 See Attachment 1
G)	Ending Balance Instructions: Add lines A, B(1), C and F, subtract lines D and E, put total in line G.	\$ 251,669
II. FORFEITED FUNDS		
A)	Beginning Balance:	\$ 68,335
B)	Amount Forfeited to and Received by Reporting Agency (including interest) During Reporting Period	\$ 45,433
C)	Interest Earned on Forfeited Funds During Reporting Period	\$ 3,596
D)	Proceeds Received by Your Agency From Sale of Forfeited Property	\$
E)	Amount Returned to Crime Victims	\$
F)	Other Reconciliation Items	\$
G)	Total Expenditures of Forfeited Funds During Reporting Period	\$ 36,512
H)	Ending Balance Instructions: Add lines A, B, C, D & F, subtract lines E & G, place total in line H	\$ 80,852

B) OVERTIME		
1	For Employees Budgeted by Governing Body	\$
2	For Employees Budgeted Solely out of Forfeiture Funds	\$
3	Number of Employees Paid Using Forfeiture Funds	#
4.	TOTAL OVERTIME PAID OUT OF CHAPTER 59 FUNDS:	\$
C) EQUIPMENT		
1	Vehicles	\$ 15,246
2	Computers	\$
3	Firearms, Vests, Personal Equipment	\$ 667
4	Furniture	\$ 2,061
5	Software	\$ 1,200
6	Maintenance Costs	\$
7	Uniforms	\$ 1,002
8	K9 Related Costs	\$
9	Other (Provide Detail on Additional Sheet)	\$
10.	TOTAL EQUIPMENT PURCHASED WITH CHAPTER 59 FUNDS:	\$ 20,176
D) SUPPLIES		
1.	Office Supplies	\$
2.	Cellular Air Time	\$
3.	Internet	\$
4	Other (Provide Detail on Additional Sheet)	\$ 3,757 See Attachment 5
5.	TOTAL SUPPLIES PURCHASED WITH CHAPTER 59 FUNDS:	\$ 3,757
E) TRAVEL		
1	Total In State Travel	\$
	a) Transportation	\$
	b) Meals & Lodging	\$
	c) Mileage	\$
	d) Incidental Expenses	\$
2	Total Out of State Travel	\$
	a) Transportation	\$
	b) Meals & Lodging	\$
	c) Mileage	\$
	d) Incidental Expenses	\$
3.	TOTAL TRAVEL PAID OUT OF CHAPTER 59 FUNDS:	\$

K) PAID TO STATE TREASURY / GENERAL FUND / HEALTH & HUMAN SERVICES COMMISSION:		
1	Total paid to State Treasury due to lack of local agreement pursuant to 59.06 (c)	\$
2	Total paid to State Treasury due to participating in task force not established in accordance with 59.06 (q)(1)	\$
3	Total paid to General Fund pursuant to 59.06 (C-3) (c) (Texas Department of Public Safety only)	\$
4	Total forfeiture funds transferred to the Health and Human Services Commission pursuant to 59.06 (p)	\$
5)	TOTAL PAID TO STATE TREASURY / GENERAL FUND / HEALTH & HUMAN SERVICES COMMISSION OUT OF CHAPTER 59 FUNDS:	\$
L)	TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT:	\$
M)	TOTAL OTHER EXPENSES PAID OUT OF CHAPTER 59 FUNDS WHICH ARE NOT ACCOUNTED FOR IN PREVIOUS CATEGORIES (provide detailed descriptions on additional sheet(s) and attach to this report):	\$
N)	TOTAL EXPENDITURES:	\$ 36,512

NOTE: BOTH CERTIFICATIONS MUST BE COMPLETED

AUDITOR / TREASURER / ACCOUNTING PROFESSIONAL CERTIFICATION

I swear or affirm that the Commissioners Court, City Council or Agency Head (if no governing body) has requested that I 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, I believe that the information contained in this report is true and correct.

AUDITOR, TREASURER or
ACCOUNTING PROFESSIONAL
(Printed Name):

Randall Rice CPA

TITLE:

Galveston County Auditor

SIGNATURE:

Randall Rice CPA

DATE:

11/12/13

AGENCY HEAD CERTIFICATION

I swear or affirm, under penalty of perjury, that I 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. I further swear or affirm that all expenditures reported herein were lawful and proper, and made in accordance with Texas law.

**FY 2013 CHAPTER 59 ASSET FORFEITURE REPORT
BY LAW ENFORCEMENT AGENCY
GALVESTON COUNTY SHERIFF'S OFFICE
SEIZED FUNDS
DETAILED DESCRIPTION OF OTHER RECONCILIATION ITEMS**

35% FORFEITED TO DISTRICT ATTORNEY 12CV0146	\$512.05
35% FORFEITED TO DISTRICT ATTORNEY 11CV1971	\$2,078.46
35% FORFEITED TO DISTRICT ATTORNEY 12CV3105	\$2,018.45
35% FORFEITED TO DISTRICT ATTORNEY 12CV3138	\$2,223.20
35% FORFEITED TO DISTRICT ATTORNEY 12CV2862	\$661.50
35% FORFEITED TO DISTRICT ATTORNEY 12CV0149	\$812.00
35% FORFEITED TO DISTRICT ATTORNEY 12CV3039	\$16,067.10
COURT COSTS FORWARDED TO DISTRICT CLERK FOR 11CV1971	\$474.00
COURT COSTS FORWARDED TO DISTRICT CLERK FOR 12CV3138	\$333.00
COURT COSTS FORWARDED TO DISTRICT CLERK FOR 12CV3105	\$333.00
COURT COSTS FORWARDED TO DISTRICT CLERK FOR 12CV3039	\$271.00
TOTAL =	\$25,783.76

**FY 2013 CHAPTER 59 ASSET FORFEITURE REPORT
BY LAW ENFORCEMENT AGENCY
GALVESTON COUNTY SHERIFF'S OFFICE
SEIZED ITEMS
DETAILED DESCRIPTION OF OTHER PROPERTY**

"Sentry" money box, gray in color, serial number BN-113795
(6) video game motherboards from game room office
(42) video game motherboards from video game machines
Dry eraser board with easel

42" flat panel television, Panasonic, model TC-P42X1, serial number LA91380254, black in color

37" flat panel television, Vizio, model VX37L HDTVTV10, serial number LSLABCH3860517, black in color

19" flat panel television with built in DVD player, Emerson, model LD190EM2, serial number DS2A1137190605

19" flat panel television, Vizio, model E19VA, serial number LTTXMSA N0701236, black in color

18V Cordless drill, Hitachi, model DS18DMR, serial number J361591, green and black in color

Ice maker with accessories, Scotsman, model NU130, stainless steel

40" flat panel television, Samsung, serial number Z30F3CTB7709381P, black in color.

46" flat panel television, Samsung, serial number Z4E63CBB911186H, black in color.

Assorted Paperwork from Residence

63 (sixty-three) motherboards (computer circuit boards) from eight-liner game machines.

One Sharp 32" flat screen television from upstairs front bedroom SN 085862159.

One Coby 39" flat screen television located on game room wall;

1 32 inch black Emerson TV (Model#: LC320EM1; Serial #: DS6A102512184)

1 gray Lorex surveillance camera (Model # MC61843; Serial # CC02100606008)

**FY 2013 CHAPTER 59 ASSET FORFEITURE REPORT
BY LAW ENFORCEMENT AGENCY
GALVESTON COUNTY SHERIFF'S OFFICE
FORFEITED ITEMS TO AGENCY
DETAILED DESCRIPTION OF OTHER PROPERTY**

"Sentry" money box, gray in color, serial number BN-113795

(6) video game motherboards from game room office

(42) video game motherboards from video game machines

Dry eraser board with easel

42" flat panel television, Panasonic, model TC-P42X1, serial number LA91380254, black in color

37" flat panel television, Vizio, model VX37L HDTVTV10, serial number LSLABCH3860517, black in color

19" flat panel television with built in DVD player, Emerson, model LD190EM2, serial number DS2A1137190605

19" flat panel television, Vizio, model E19VA, serial number LTTXMSA N0701236, black in color

18V Cordless drill, Hitachi, model DS18DMR, serial number J361591, green and black in color

Ice maker with accessories, Scotsman, model NU130, stainless steel

40" flat panel television, Samsung, serial number Z30F3CTB7709381P, black in color.

46" flat panel television, Samsung, serial number Z4E63CBB911186H, black in color.

1 32 inch black Emerson TV (Model#: LC320EM1; Serial #: DS6A102512184)

1 gray Lorex surveillance camera (Model # MC61843; Serial # CC02100606008)

Assorted Paperwork from Residence

**FY 2013 CHAPTER 59 ASSET FORFEITURE REPORT
BY LAW ENFORCEMENT AGENCY
GALVESTON COUNTY SHERIFF'S OFFICE
ITEMS PUT INTO USE BY AGENCY
DETAILED DESCRIPTION OF OTHER PROPERTY**

"Sentry" money box, gray in color, serial number BN-113795

Dry eraser board with easel

42" flat panel television, Panasonic, model TC-P42X1, serial number LA91380254, black in color

37" flat panel television, Vizio, model VX37L HDTVTV10, serial number LSLABCH3860517, black in color

19" flat panel television with built in DVD player, Emerson, model LD190EM2, serial number DS2A1137190605

19" flat panel television, Vizio, model E19VA, serial number LTTXMSA N0701236, black in color

18V Cordless drill, Hitachi, model DS18DMR, serial number J361591, green and black in color

Ice maker with accessories, Scotsman, model NU130, stainless steel

40" flat panel television, Samsung, serial number Z30F3CTB7709381P, black in color.

46" flat panel television, Samsung, serial number Z4E63CBB911186H, black in color.

**FY 2013 CHAPTER 59 ASSET FORFEITURE REPORT
BY LAW ENFORCEMENT AGENCY
GALVESTON COUNTY SHERIFF'S OFFICE
D) SUPPLIES 4. OTHER
DETAILED DESCRIPTION OF OTHER EXPENDITURES**

\$537.00 - Mats for physical training
\$31.81 - Shipping for physical training mats
\$2,193.90 - Camera's
\$993.90 - Camera's

**FY 2013 CHAPTER 59 ASSET FORFEITURE REPORT
BY LAW ENFORCEMENT AGENCY
GALVESTON COUNTY SHERIFF'S OFFICE
G) INVESTIGATIVE COSTS 4. OTHER
DETAILED DESCRIPTION OF OTHER EXPENDITURES**

\$804.95 - Surveillance Equipment Investigative Costs