



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

# Asset Forfeiture Reporting

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# Course Objectives

- ▶ To advise reporting agencies on statutory reporting requirements
- ▶ To familiarize reporting agencies with the reporting form



# The Audit Requirement

- ▶ Is found in Article 59.06 of the Code of Criminal Procedure



# Who Must Report?

- ▶ All law enforcement agencies and attorneys representing the state
- ▶ Article 59.06(g)(1)



# Definitions

## Law Enforcement Agency

- ▶ Article 59.01(5)
- ▶ “Any agency of the state or an agency of a political subdivision of the state authorized by law to employ peace officers”
- ▶ Includes many different kinds of agencies
- ▶ Article 2.12 of the Code of Criminal Procedure
- ▶ District / county attorney’s offices
- ▶ School district police departments
- ▶ Fire departments
- ▶ Not task forces (as a whole)



# Definitions

## Attorney Representing the State

- ▶ Article 59.01(1)
- ▶ “Prosecutor with felony jurisdiction in the county in which a forfeiture proceeding is held”



# Definitions

## Attorney Representing the State

- ▶ Article 59.01(1) (City Attorney) IF
  - In a proceeding for forfeiture of contraband as defined under Subdivision 2(B)(v) (Illegal Dumping under H&S Code);
  - The property is seized in that municipality by a peace officer employed by that municipality;
  - Governing body of the municipality has approved procedures



# What Is Accounted For?

- ▶ Seizures
- ▶ Forfeitures
- ▶ Receipts of property
- ▶ Specific expenditures





# How Is The Accounting Done?

- ▶ Article 59.06(g)(1)
- ▶ In an audit
- ▶ Annually
- ▶ By the commissioners court or governing body of a municipality, as appropriate



# When Is The Audit Performed? Law Enforcement Agencies

- ▶ Article 59.06(g)(1)
- ▶ The annual period is the fiscal year of the appropriate county or municipality



# When Is The Audit Performed? Attorneys Representing the State

- ▶ Article 59.06(g)(1)
- ▶ The state fiscal year (Sept. 1 through Aug. 31)



# The Reporting Form

- ▶ Art. 59.06(g)(1)
- ▶ Provided by the Attorney General



# The Deadline

- ▶ Art. 59.06(g)(1)
- ▶ Must be certified and sent to the Attorney General no later than the **60<sup>th</sup>** day after the annual reporting period



# Late Reports

- ▶ Art. 59.06(g)(2)
- ▶ Five days after due Attorney General will notify
- ▶ Attorney General can give one 15-day extension for good cause
- ▶ If the report is late, Attorney General shall notify the Comptroller
- ▶ The Comptroller shall perform audit after notification
- ▶ Liable to Comptroller for costs of audit



# New Provisions for 2013

- ▶ 59.06(d-3) details allowable categories of expenditures for law enforcement agencies
  - Equipment – vehicles, computers, firearms, body armor, furniture, software, uniforms
  - Supplies – including mobile phone and internet
  - Investigative and training related travel expenses
  - Conferences and training expenses
  - Investigative costs
  - Crime prevention and treatment programs
  - Facility costs – purchases, leases, remodeling, Maintenance, utilities
  - Witness related costs
  - Audit costs



# New Provisions for 2013

- ▶ 59.06(d-4) details allowable categories of expenditures for attorneys representing the state
  - Equipment – vehicles, computers, firearms, body armor, furniture, software, uniforms, litigation items
  - Supplies – including mobile phone and internet
  - Prosecution and training related travel expenses
  - Conferences and training expenses
  - Investigative costs
  - Crime prevention and treatment programs
  - Facility costs – purchases, leases, remodeling, maintenance, utilities
  - Legal fees, audit fees and witness related costs
  - Bar and association dues





# New Provisions for 2013

- ▶ 59.021 (Substitute Assets) Should be reported as other property is reported on the form
- ▶ 59.022 (Property Removed from State) Should be reported as other property is reported on the form with the exception of civil penalties awarded to the State
- ▶ 59.023 (Suit for Proceeds) Should be reported as other proceeds are reported on the form



# Let's Look At The Form

- ▶ Please ask any questions you might have as we go through the forms
- ▶ Your jurisdiction may account for its property in different ways



# For Questions and Forms

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