

12

AGENDA ITEM REQUEST FORM

Hays County Commissioners Court

Tuesdays at 9:00 AM

Request forms are due in Microsoft Word Format via email by 2:00 p.m. on Wednesday.

AGENDA ITEM

Accept the delivery of the Internal Examination Reports for the Hays County Tax Assessor-Collector and the District Attorney's Forfeiture Fund/Fiscal Year 2012 Chapter 59 Asset Forfeiture Report.

ITEM TYPE	MEETING DATE	AMOUNT REQUIRED
CONSENT	March 19, 2013	N/A

LINE ITEM NUMBER

N/A

AUDITOR USE ONLY

AUDITOR COMMENTS:

PURCHASING GUIDELINES FOLLOWED: N/A

AUDITOR REVIEW: N/A

REQUESTED BY	SPONSOR	CO-SPONSOR
Bill Herzog	COBB	N/A

SUMMARY

See the attached internal examination reports.



OFFICE OF THE COUNTY AUDITOR

712 South Stagecoach Trail Suite 1071

San Marcos, Texas 78666

512-393-2283

Bill Herzog, CPA

County Auditor

bherzog@co.hays.tx.us

Marisol Villarreal-Alonzo, CPA

Assistant County Auditor

marisol.alonzo@co.hays.tx.us

www.co.hays.tx.us

November 26, 2012

The Honorable Luanne Caraway
Hays County Tax Assessor-Collector
102 N. LBJ Dr.
San Marcos, Texas 78666

Dear Mrs. Caraway:

In accordance with subsection 115.002 of the Texas Local Government Code, the Auditor's Office performed an internal examination on the records of the Hays County Tax Assessor-Collector for the period April 1, 2011 – April 30, 2012. The internal examination consisted of reviewing receipts, deposits, and other supporting documentation.

Based on the internal examination, except for the following findings and recommendations, cash receipts and disbursements appear to be adequately accounted for and related records appear to be accurately maintained in accordance with statutory requirements under subsection 112.001 of the Texas Local Government Code.

#1 Clerks comingled a financial till.

During a surprise cash count, the internal auditor requested to count the funds and was informed by the clerk at the drive thru till that the till was not her assigned till. The clerk processing the transactions at the drive thru was using another clerk's financial till while the clerk was not present. The clerk processed motor vehicle and ad valorem transactions under another clerk's login name.

Recommendation

We recommend that each clerk utilize their own assigned till to provide accountability and to avoid all situations that might lead to sharing funds. The sharing of tills amongst clerks increases internal control weaknesses for monetary management within the department. Separate tills provide a complete audit trail of all individual clerk transactions, resulting in assurance and accountability for the county's funds.

#2 Trial Balances were not reconciled in a timely manner.

During the internal examination in June 2012, the internal auditor requested that the trial balance reconciliations be made available to review. However, the trial balance reconciliations for the last four months had not been reconciled in a timely manner. The accountant informed the internal auditor that the last month available for review was December 2011. The trial balances reports were submitted to the internal auditor in July 2012.

Recommendation

We recommend that all trial balance reconciliations be completed on a monthly basis. It is imperative that all reconciliations be completed in a timely manner in order to maintain accurate bank and financial transaction records. Reconciliations completed on a monthly basis help provide assurance that the financial records are properly accounted for and reported.

#3 Motor vehicle transactions had a high level of clerical errors.

The internal auditor selected a sample of 36 motor vehicle transactions for test work purposes. The motor vehicle transactions tested disclosed that 8 of 36 or (22%) contained clerical errors in the tender method portion of the transaction. The most common tender method errors were related to cash and credit card tender methods. The clerks selected the incorrect tender method. The incorrect tender methods resulted in incorrect daily motor vehicle till reports. The accountant created additional balance procedures to account for the correct tender methods related to the daily deposit.

Recommendation

We recommend that the clerks enter the proper tender method when issuing receipts. It is vital that methods of payments are entered correctly into the motor vehicle system to ensure that funds received are reported accurately. Management should emphasize to the clerks the importance of accurate tender method processing. Correct tender methods should be reported for all receipts.

#4 A Supplemental/Adjustment financial till in the Property Tax department was not closed in a timely manner.

A Supplemental/Adjustment financial till was opened on August 26, 2011 for the purpose of adjusting two property accounts. At times, an adjustment till must be opened to research tax accounts. However, the closing date of this till did not occur until October 28, 2011, two months after the original till open date. The Adjustment till was discovered when the internal auditor was unable to locate the till's closing source documents in the Property Tax Collections reports.

Recommendation

We recommend that all tills opened whether monetary or adjusting be reviewed and closed in a timely manner. All tills should be closed on a daily basis or immediately after the adjustments are made in order to efficiently report all transactions and adjustments. Open tills are an internal

control weakness that could lead to inaccurate reporting, misrepresentation of funds, and incorrect adjustments.

#5 The Tax Assessor Collector Buda Substation incurred \$698.33 in monthly bank account analysis fees.

The depository bank for the Buda substation was charged \$698.33 in bank analysis fees from April 1, 2011 to April 30, 2012. An average of \$54.00 in monthly analysis fees were deducted from the substation's account. The bank analysis fees were monthly processing fees by the bank based on monies deposited.

Recommendation

We recommend that the Tax Assessor Collector's office reexamine their current bank account fees and research other banking institution fees to obtain the best value. Lower fees will ensure that county funds are expended efficiently. A thorough research of bank fees will provide assurance that the funds deposited do not incur unnecessary charges. For example, another county office was able to get the same bank to reimburse and remove their account analysis fees.

#6 An excessive number of receipts were voided by the Tax Assessor Collector's Office for both Ad Valorem and Motor Vehicle departments.

A total of 697 receipts were voided by the Tax Assessor Collector's Office in the Ad Valorem department from April 1, 2011 to April 30, 2012. In the Motor Vehicle department, 220 receipts were voided by the Tax Assessor Collector within a 3 month period tested. Most receipts were voided as a result of clerical errors. For example, clerks voided receipts that had incorrect tender methods, descriptions, and/or dates.

Recommendation

We recommend that all voided receipts be reviewed by management on a monthly basis to monitor the number of voids occurring in both departments. Management should review voids to determine the reasons and to create procedures to decrease the number of voided receipts. Supervisors should implement procedures to reduce voided receipts and to reduce internal control weaknesses that could lead to inaccurate reporting and even fraud.

#7 The Hays County Tax Assessor Collector has been accepting non Hays County funds on behalf of a local attorney.

Twelve Hays County manual receipts were issued to individuals paying court costs or abstract fees to the Linebarger attorney's office. After further discussion with clerks and management, it was determined that the funds being accepted did not belong to Hays County. The Tax office issued Hays County receipts for these non-county funds. The funds were held in the Tax office safe until an individual from the attorney's office picked up the funds.

Recommendation

We recommend that the Tax Assessor Collector no longer accept these funds on behalf of the attorney's office. Accepting funds on behalf of another party creates a liability to the county. If these funds are misappropriated, lost, or stolen, the county might be held responsible for these funds.

#8 Inadequate Segregation of Duties

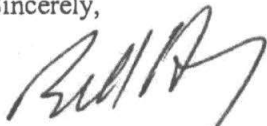
The Tax Assessor Collector's office does not maintain adequate segregation of duties for personnel. The same individual is responsible for preparing the daily deposit, and preparing all monthly reconciliations. The same individual also performs all ACH wire transfers for the office.

Recommendation

The Auditor's office recommends that the Tax Assessor Collector, perform an examination of existing roles and responsibilities in order to identify incompatible duties and ensure there is an adequate segregation of duties. The duties performed by the individuals should be separated as practical as possible to minimize errors and irregularities. Supervisory review should be increased to ensure the proper collection, reporting, and disbursement procedures are in place.

We appreciate the cooperation and assistance provided to the Auditor's office during the examination. Please provide a management response with corrective actions for the above finding with thirty (30) days of the date of this letter.

Sincerely,



Bill Herzog, CPA
Hays County Auditor

HAYS COUNTY TAX ASSESSOR-COLLECTOR
LUANNE CARAWAY



712 S. STAGECOACH TRAIL
SAN MARCOS, TEXAS 78666-5691
PHONE (512) 393-5545

February 28, 2013

Mr. Bill Herzog
Hays County Auditor
712 S. Stagecoach Trail
San Marcos, TX 78666

Dear Mr. Herzog:

This letter is in response to the audit that was conducted for the period of April 1, 2011 – April 30, 2012.

1. Each clerk has two tills assigned to them, one for motor vehicle transactions and one for property tax payment. They do not have access to any other tills in the office. We had a problem for one day in the new office trying to work out the details of covering the drive thru area when that clerk was on break or out to lunch. That has been resolved and is no longer an issue.

2. When we moved to the Government Center in December, 2011, we converted to having all clerks handle both motor vehicle and property tax payments. This is a huge efficiency to the taxpayers, but caused our accounting system to be changed tremendously. Not necessarily the process, but the total volume. Consequently, the accounting department got behind and unfortunately in June, 2012, had not yet been able to get caught up. At this time, our balances are completed within 45 days of month end.

3. We monitor these clerical errors as much as possible. We will continue to do so and will monitor any specific employee that seems to have a problem with this issue.

4. A supplemental till has to be open in order to process the files from the appraisal district for changes in property values, exemptions or name and address changes. These are not always completed in the same day which causes the till to not be closed. It is clearly an error on my part for not making sure these are closed each day. However, I want to note that there are no funds actually processed in these tills. They are only used for the updating of information from the appraisal district.

5. Unfortunately, I don't have the ability to control the fees that are charged by the bank. While we had an office in Buda, we had to have a local bank to make deposits into and to get change in order to help our customers and there was not a bank in the Buda area that would handle our account

for any less than what was charged by Broadway Bank. While the Buda and Kyle office have been combined, this should no longer be a problem as we are in the process of closing our account with Broadway Bank.

6. I understand that it appears that we have a lot of voids but there are many times that we do not have control over the issue that causes the void. Many times they are caused by the customer changing their mind on how they want to handle their transaction. These voids are signed off on by a supervisor and the clerks do not have authority to void any of their own transactions. We will make every effort to limit these as much as possible.

7. We have informed the Linebarger firm that we can no longer accept payments for them in our office.

8. We have tried to separate the duties as much as possible without having to hire additional staff just to further separate duties. I will be conducting more direct review of the work done with our accounting department and have instructed the supervisors in each department to also conduct more oversight of the work done in their departments.

I apologize for the delay in responding to your request.

Sincerely,

A handwritten signature in black ink, appearing to read "Luanne Caraway". The signature is fluid and cursive, with a long, sweeping tail on the final letter.

Luanne Caraway
Hays County Tax Assessor-Collector



OFFICE OF THE COUNTY AUDITOR

712 South Stagecoach Trail Suite 1071
San Marcos, Texas 78666

512-393-2283

www.co.hays.tx.us

Bill Herzog, CPA
County Auditor
bherzog@co.hays.tx.us

Marisol Villarreal-Alonzo, CPA
Assistant County Auditor
marisol.alonzo@co.hays.tx.us

November 26, 2012

The Honorable Sherri Tibbe
Criminal District Attorney
Hays County Justice Center
111 E. MLK
San Marcos, Texas 78666

Dear Ms. Tibbe:

In accordance with subsection 115.0035 of the Texas Local Government Code and Article 59.06 of the Texas Code of Criminal Procedure, the Auditor's office performed an internal examination on the records of the District Attorney's Forfeiture Fund and the attached FY 2012 Ch. 59 Asset Forfeiture Report for the period of September 1, 2011 to August 31, 2012. The internal examination consisted of reviewing deposits, disbursements, and other supporting documentation.

Based on the internal examination, except for the following findings and recommendations, deposits and disbursements appear to be adequately accounted for and the overall condition of financial records and supporting documentation appear to be accurately maintained in accordance with statutory requirements under subsection 115.0035 of the Texas Local Government Code and Article 59.06 of the Texas Code of Criminal Procedure.

#1 Witness reimbursement funds were erroneously deposited into the special fund allocated for CCP Ch. 59 Asset Forfeiture Funds.

Witness reimbursement claims totaling \$1,461.51, were erroneously deposited into the Drug Forfeiture Fund. The expenditures originated and were paid from the General Fund witness reimbursement expenditure account. The State reimbursed the District Attorney's Office for the expenditure claims. The funds reimbursed should have been deposited into the General Fund and not the Drug Forfeiture Fund.

Recommendation

We recommend that the Drug Forfeiture Account reimburse the General Fund \$1,461.51, the amount of witness fee claims erroneously deposited into the forfeiture fund account. Expenditures should be reimbursed to the appropriate account where the original expense was incurred. The Drug Forfeiture Fund

account is only for forfeited funds according to CCP Ch. 59.06 which states that *"all money...shall be deposited, after deduction of court costs... into one of the following funds: (1) a special fund in the County treasury for the benefit of the office of the attorney representing the state.,"*

After notification of the erroneous deposit, a check was issued on October 23, 2012 by the District Attorney's Office payable to the General Fund.

#2 The District Attorney's Office erroneously requested reimbursement from the State Comptroller for \$21.73 over the expense incurred.

The District Attorney requested reimbursement for car rental expenditure totaling \$216.45. However, the expense actually incurred was \$197.72. The difference of \$21.73 pertained to taxes yielded. Hays County is a tax exempt entity and did not remit payment of these taxes. Therefore, the taxes should have not been included in the original reimbursement amount requested from the state. The State reimbursed the costs for the total amount requested of \$216.54.

Recommendation

We recommend that the District Attorney's office refund the State Comptroller \$21.73 for the expense not incurred. The District Attorney's Office should review reimbursement requests to ensure all expenditures are accurate prior to requesting reimbursement.

GASB Statement Number 33 paragraph 15 states *"the provider stipulates that a recipient cannot qualify for resources without first incurring allowable costs under the provider's program. That kind of stipulation is not a purpose restriction as defined in this Statement. Rather, it is considered an eligibility requirement and affects the timing of recognition."*

After notification of the error, the District Attorney's Office issued a check request for the \$21.73 to reimburse the State Comptroller.

#3 The Agreed Final Judgment for cause #2011-0438 did not clearly specify appropriate instructions for dividing forfeited assets amongst the participating agencies.

The Agreed Final Judgment specified that the items forfeited were to be divided by agencies based on 75% allocation to the Hays County Sheriff Office and 25% allocation to the Hays County District Attorney's Office. However, the items to be divided up in this manner were 4 laptops, 1 television, and 1 vehicle. At the time of the internal examination the District Attorney's Office was unable to locate the assets belonging to cause #2011-0438 as the assets appeared to have been delivered to the Sheriff's Office. In addition, the District Attorney's Office was unable to determine what portion of the assets belonged to their department.

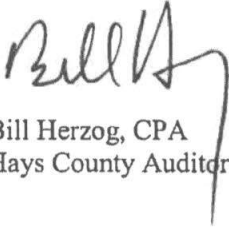
Recommendation

We recommend that all future Agreed Final Judgments have specific and appropriate instructions for the division of forfeited assets. For example, physical assets should be identified in the judgment, as well as the physical assets' intended physical locations and/or specific rules governing the allocation of the physical asset. The designated agency that has taken possession of the assets should indicate the location and the different types of the items forfeited to them. Failure to administer the appropriate procedures in

distributing forfeited assets is an internal control weakness that could lead to inaccurate reporting of forfeited assets on the Chapter 59 Asset Forfeiture Report and misappropriation of assets.

We appreciate the cooperation and assistance provided to my office during the internal examination. Please provide a management response with corrective actions for the above finding within thirty (30) days of the date of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "Bill Herzog". The signature is written in a cursive style with a long, sweeping tail that extends downwards and to the right.

Bill Herzog, CPA
Hays County Auditor



SHERRI TIBBE
Criminal District Attorney
Hays County Government Center
712 S. Stagecoach, Suite 2057
San Marcos, Texas 78666
(512)393-7600 FAX (512)393-2246

February 11, 2013

Mr. Bill Herzog
Hays County Auditor

RE: Chapter 59 Drug Forfeiture Internal Examination Report 2012

Dear Mr. Herzog,

Please find our responses to the Chapter 59 Drug Forfeiture Internal Examination Report below:

#1 Witness reimbursement funds were erroneously deposited into the special fund allocated for CCP Ch. 59 Asset Forfeiture Funds.

Witness reimbursement claims totaling \$1,461.51, were erroneously deposited into the Drug Forfeiture Fund. The expenditures originated and were paid from the General Fund witness reimbursement expenditure account. The State reimbursed the courts for the expenditure claims. The funds reimbursed should have been deposited into the General Fund and not the Drug Forfeiture Fund.

Recommendation

We recommend that the Drug Forfeiture Account reimburse the General Fund \$1,461.51, the amount of witness fee claims erroneously deposited into the forfeiture fund account. Expenditures should be reimbursed to the appropriate account where the original expense was incurred. The Drug Forfeiture Fund account is only for forfeited funds according to CCP Ch. 59.06 which states that "*all money...shall be deposited, after deduction of court costs... into one of the following funds: (1) a special fund in the County treasury for the benefit of the office of the attorney representing the state.*"

After notification of the erroneous deposit, a check was issued on October 23, 2012 by the District Attorney's Office payable to the General Fund.

Management Response:

Safety measures have been put in place to prevent any similar miscommunication from being repeated.

#2 The District Attorney's Office erroneously requested reimbursement from the State Comptroller for \$21.73 over the expense incurred.

The District Attorney requested reimbursement for car rental expenditure totaling \$216.45. However, the expense actually incurred was \$197.72. The difference of \$21.73 pertained to taxes yielded. Hays County is a tax exempt entity and did not remit payment of these taxes. Therefore, the taxes should have not been included in the original reimbursement amount requested from the state. The State reimbursed the costs for the total amount requested of \$216.54.

Recommendation

We recommend that the District Attorney's office refund the State Comptroller \$21.73 for the expense not incurred. The District Attorney's Office should review reimbursement requests to ensure all expenditures are accurate prior to requesting reimbursement.

GASB Statement Number 33 paragraph 15 states *"the provider stipulates that a recipient cannot qualify for resources without first incurring allowable costs under the provider's program. That kind of stipulation is not a purpose restriction as defined in this Statement. Rather, it is considered an eligibility requirement and affects the timing of recognition."*

After notification of the error the District Attorney's Office issued a check request for the \$21.73 to reimburse the State Comptroller.

Management Response:

Staff has been educated as to Hays County's tax exempt status and is aware of Tax ID Number.

#3 The Agreed Final Judgment for cause #2011-0438 did not clearly specify appropriate instructions for dividing forfeited assets amongst the participating agencies.

The Agreed Final Judgment specified that the items forfeited were to be divided by agencies based on 75% allocation to the Hays County Sheriff Office and 25% allocation to the Hays County District Attorney's Office. However, the items to be divided up in this manner were 4 laptops, 1 television, and 1 vehicle. At the time of the internal examination the District Attorney's Office was unable to locate the assets belonging to cause #2011-0438 as the assets appeared to have been delivered to Sheriff. In addition, the District Attorney's Office was unable to determine what portion of the assets belonged to their department.

Recommendation

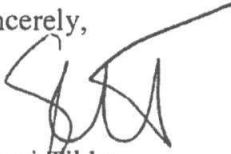
We recommend that all future Agreed Final Judgments have specific and appropriate instructions for the division of forfeited assets. For example, physical assets should be identified in the judgment, as well as the physical assets intended physical locations and/or specific rules governing the allocation of the physical asset. The designated agency that has taken possession of the assets should indicate the location and the different types of the items forfeited to them. Failure to administer the appropriate procedures in distributing forfeited assets is an internal control weakness that could lead to inaccurate reporting of forfeited assets on the Chapter 59 Asset Forfeiture Report and misappropriation of assets.

Management Response:

Changes have been made to our judgments to include more specific language as to who receives what value of the item and who is to maintain position of said item.

Please do not hesitate to contact our office should you have questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read 'ST', with a long horizontal stroke extending to the right.

Sherri Tibbe
Hays County Criminal District Attorney
Phone (512) 393-7600
Fax (512) 393-7619
sherri.tibbe@co.hays.tx.us

**FY 2012 Chapter 59 Asset Forfeiture Report
by Attorney Representing the State**

Agency Name: Hays County District Attorney Reporting Period: 09/01/11-08/31/12
(example: 9/1/11 - 08/31/12)

Name of Attorney Representing the State (Printed): Sherri Tibbe

Agency Mailing Address: 712 South Stagecoach Trail Ste. 1071
San Marcos, Texas 78655

Phone Number: 512-393-7600

County: Hays County

Email Address: _____ This should be a permanent agency email address

NOTE: PLEASE ROUND ALL DOLLAR AMOUNTS TO THE NEAREST WHOLE DOLLAR

I. SEIZED FUNDS (Funds that have been seized, but not yet been awarded to your agency by the judicial system)

A) Beginning Balance: Instructions: Include total amount of seized funds on hand (in your agency's possession) at the beginning of the reporting period including interest. Include funds that may have been forfeited but have not been transferred to your agency's forfeiture account. Do not include funds that are in an account held by another agency, e.g. a police department's account.	\$ 323,832.00
B) Ending Balance: Instructions: Include total amount of seized funds on hand (in your agency's possession) at the end of reporting period including interest. Do not include funds that are in an account held by another agency, e.g. a law enforcement account.	\$ 156,198.00

II. FORFEITED FUNDS (Funds awarded to your agency by the judicial system)

A) Beginning Balance: Instructions: Include total amount of forfeited funds that have been forfeited to your agency and are on hand (in your agency's account or in your agency's possession) at the beginning of the reporting period including interest. Do not include funds that have been forfeited but have not yet been received by your agency.	\$ 57,525.00
B) Ending Balance: Instructions: Total amount of forfeited funds that have been forfeited to your agency and are on hand (in your agency's account or in your agency's possession) at the end of the reporting period including interest. Do not include funds that have been forfeited but have not yet been received by your agency.	\$ 91,336.00

III. SEIZURES DURING REPORTING PERIOD

A) Amount Seized By Employees of Your Agency: Instructions: 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.	\$ 0.00
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B) Forfeiture Petitions Filed For All Agencies You Represent:
 Instructions: Enter the total amount of seized funds for which forfeiture petitions were filed during the reporting period. (This should be a currency amount, for example \$1,000). \$ 274,601.00

C) Property:
 Instructions: List the number of items seized for the following categories:

Please Note: these should be a number, not a currency amount. For example: 4 pending, 3 seized, 12 new petitions, etc....	MOTOR VEHICLES (Include cars, motorcycles, tractor trailers, etc.)	REAL PROPERTY (Count each parcel seized as one item)	COMPUTERS (Include computer and attached system components, such as printers and monitors as one item)	FIREARMS (Include only firearms seized for forfeiture under Chpt. 59. Do not include weapons disposed of under Chpt. 18)	OTHER (Include description)
Seized by your agency during reporting period:	1	0	4	0	1- LG Flat Screen TV
New petitions filed for all agencies during reporting period:	9	0	0	0	0
Forfeited to your agency during reporting period:	0	0	0	0	0

IV. FORFEITED FUNDS RECEIVED DURING REPORTING PERIOD

Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period:
 Instructions: Do not include amounts forfeited but not yet received by your agency; interest refers to the amount earned prior to forfeiture and distributed as part of the judgment of forfeiture. \$ 67,864.00

V. LACK OF LOCAL AGREEMENT:

Amount deposited to State Treasury to the Credit of the General Revenue Fund Due to Lack of Local Agreement (Art. 59.06 (a)): \$ 0.00

VI. FORFEITED PROPERTY RECEIVED FROM ANOTHER AGENCY

Instructions: 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 (the number of vehicles, not a currency amount):	0
B) Real Property (the number of separate parcels of property, not a currency amount):	0
C) Computers (the number of computers, not a currency amount):	0
D) Firearms (the number of firearms, not a currency amount):	0
E) Other (the number of items, not a currency amount):	0

VII. FORFEITED PROPERTY TRANSFERRED OR LOANED TO ANOTHER AGENCY

Instructions: 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 (the number of vehicles, not a currency amount):	0
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B) Real Property (the number of separate parcels of property, not a currency amount):	0
C) Computers (the number of computers, not a currency amount):	0
D) Firearms (the number of firearms, not a currency amount):	0
E) Other (the number of items, not a currency amount):	0

VIII.

EXPENDITURES

Instructions: This category is for Chapter 59 expenditures SOLELY for law enforcement purposes or for the official purpose of your office - not for expenditures made pursuant to your general budget. List the total amount expended for each of the following categories. If proceeds are expended for a category not listed, state the amount and nature of the expenditure under the Other category.

A) SALARIES	
1. Increase of Salary, Expense, or Allowance for Employees (Salary Supplements):	\$ 0.00
2. Salary Budgeted Solely From Forfeited Funds:	\$ 22,497.00
3. Number of Employees Paid Using Forfeiture Funds:	6
TOTAL SALARIES PAID OUT OF CHAPTER 59 FUNDS:	\$ 22,497.00
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
TOTAL OVERTIME PAID OUT OF CHAPTER 59 FUNDS:	\$ 0.00
C) EQUIPMENT	
1. Vehicles:	\$ 0.00
2. Computers:	\$ 246.00
3. Firearms, Vests, Personal Equipment:	\$ 0.00
4. Furniture:	\$ 0.00
5. Software:	\$ 103.00
6. Maintenance Costs:	\$ 0.00
7. Uniforms:	\$ 0.00
8. K9 Related Costs:	\$ 0.00
9. Other (Provide Detail on Additional Sheet):	\$ 0.00
TOTAL EQUIPMENT PURCHASED WITH CHAPTER 59 FUNDS:	\$ 349.00

D) SUPPLIES	
1. Office Supplies:	\$ 220.00
2. Cellular Air Time :	\$ 360.00
3. Internet:	\$ 0.00
4. Other (Provide Detail on Additional Sheet) :	\$ 3,390.00
TOTAL SUPPLIES PURCHASED WITH CHAPTER 59 FUNDS:	\$ 3,970.00

E) TRAVEL	
1. In State Travel	
a) Transportation:	\$ 0.00
b) Meals & Lodging:	\$ 549.00
c) Mileage:	\$ 0.00
d) Incidental Expenses (Any other travel expense not included on a, b, or c above):	\$ 27.00
Total In State Travel	\$ 576.00
2. Out of State Travel	
a) Transportation:	\$ 1,966.00
b) Meals & Lodging:	\$ 926.00
c) Mileage:	\$ 0.00
d) Incidental Expenses (Any other travel expense not included on a, b, or c above):	\$ 44.00
Total Out of State Travel	\$ 2,936.00
TOTAL TRAVEL PAID OUT OF CHAPTER 59 FUNDS:	\$ 3,512.00

F) TRAINING	
1. Fees (Conferences, Seminars):	\$ 270.00
2. Materials (Books, CDs, Videos, etc.):	\$ 0.00
3. Other (Provide Detail on Additional Sheet):	\$ 0.00
TOTAL TRAINING PAID OUT OF CHAPTER 59 FUNDS	\$ 270.00

G) INVESTIGATIVE COSTS	
1. Informant Costs:	\$ 0.00
2. Buy Money:	\$ 0.00
3. Lab Expenses:	\$ 0.00
4. Other (Provide Detail on Additional Sheet) :	\$ 0.00

TOTAL INVESTIGATIVE COSTS PAID OUT OF CHAPTER 59 FUNDS: \$ 0.00

H) TOTAL PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE	
1. Total Prevention/Treatment Programs (pursuant to 59.06 (h), (l), (j)):	\$ 500.00
2. Total Financial Assistance (pursuant to Articles 59.06 (n) and (o)):	\$ 0.00
TOTAL PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE (pursuant to Articles 59.06 (h), (l), (j), (n), (o)):	\$ 500.00

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 (Provide Detail on Additional Sheet):	\$ 0.00
TOTAL FACILITY COSTS PAID OUT OF CHAPTER 59 FUNDS:	\$ 0.00

J) MISCELLANEOUS FEES	
1. Court Costs:	\$ 0.00
2. Filing Fees:	\$ 0.00
3. Insurance:	\$ 0.00
4. Witness Fees:	\$ 2,955.00
5. Audit Costs and Fees:	\$ 0.00
6. Other (Provide Detail on Additional Sheet):	\$ 0.00
TOTAL MISCELLANEOUS FEES PAID OUT OF CHAPTER 59 FUNDS:	\$ 2,955.00

K) PAID TO OR SHARED WITH COOPERATING AGENCY: \$ 0.00

L) TOTAL OTHER PAID OUT OF CHAPTER 59 FUNDS (provide detailed descriptions on additional sheet(s) and attach to this report): \$ 0.00

M) TOTAL EXPENDITURES: \$ 34,053.00

**BOTH THE COMMISSIONERS COURT AND ATTORNEY REPRESENTING THE STATE
CERTIFICATIONS MUST BE COMPLETED**

NOTE: ART. 59.06(g)(1) requires the Commissioners Court to perform the audit.

CERTIFICATION

I swear or affirm that the Commissioners Court has conducted the audit required by Article 59.06 of the Code of Criminal Procedure, unless after due inquiry, it has been determined that no accounts, funds or other property pursuant to Chapter 59 of the Code of Criminal Procedure are being held or have been transacted in the relevant fiscal year by the agency for which this report is being completed, and that upon diligent inspection of all relevant documents and supporting materials, I believe that this asset forfeiture report is true and correct and contains all of the required information.

COUNTY JUDGE (Printed Name):

Robert Cottab, M.D.

SIGNATURE:

Robert Cottab

COUNTY:

HAYS

DATE:

30-10-2012

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, I believe that this asset forfeiture report is true and correct and contains all information required under Article 59.06 of the Code of Criminal Procedure. I further swear or affirm that all expenditures reported herein were lawful and proper, and were made in accordance with Texas law.

ATTORNEY REPRESENTING THE
STATE (Elected Official) (Printed
Name):

Stipple

SIGNATURE:

Stipple

DATE:

10/30/2012

RETURN COMPLETED FORM TO:

Office of the Attorney General
Criminal Prosecutions Division
P.O. Box 12548
Austin, TX 78711-2548
Attn: Kent Richardson
(512)936-1348

**WE CANNOT ACCEPT FAXED OR EMAILED COPIES. PLEASE MAIL
THE SIGNED, ORIGINAL DOCUMENT TO OUR OFFICE AT THE
ADDRESS ABOVE.**

OTHER EXPENDITURE DETAIL
09/01/2011-08/31/2012

D #4) OTHER DETAIL

MONITORING & SECURITY	\$ 1,140.00
SPONSORSHIP NATIONAL NIGHT OUT	\$ 250.00
TEXAS DISTRICT /CO ATTORNEYS DONATION	\$ 1,000.00
CONSULTANT SVCS	\$ 100.00
CONSULTANT SVCS	\$ 100.00
CONSULTANT SVCS	\$ 100.00
CONSULTANT SVCS	\$ 100.00
CONSULTANT SVCS	\$ 100.00
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CONSULTANT SVCS	\$ 100.00
CONSULTANT SVCS	\$ 100.00
CONSULTANT SVCS	\$ 100.00
	<u>\$ 100.00</u>
	<u>3,390.00</u>