



**DEPARTMENT OF JUSTICE EQUITABLE SHARING  
PROGRAM ACTIVITIES AT THE KIMBLE COUNTY, TEXAS  
SHERIFF'S OFFICE**

U.S. Department of Justice  
Office of the Inspector General  
Audit Division

Audit Report GR-60-10-002  
February 2010

# **AUDIT OF THE KIMBLE COUNTY SHERIFF'S OFFICE EQUITABLE SHARING PROGRAM ACTIVITIES KIMBLE COUNTY, TEXAS**

## **EXECUTIVE SUMMARY**

The purpose of the Department of Justice (DOJ) asset forfeiture program is to deter crime by depriving criminals of the profits and proceeds of illegal activities while enhancing cooperation among federal, state, and local law enforcement agencies. State and local law enforcement agencies that participate in a federal seizure of property and funds may receive a portion of the proceeds, or an equitable share of the forfeiture, to use generally for law enforcement purposes. The Criminal Division's Asset Forfeiture and Money Laundering Section oversees the DOJ asset forfeiture program.

The DOJ Office of the Inspector General conducted an audit of the Kimble County Sheriff's Office's (KCSO) participation in the DOJ asset forfeiture program during the agency's fiscal year 2008. During the audit period, the KCSO received \$315,062 and spent \$374,453 of equitable sharing funds. Our audit found that the KCSO primarily spent these funds to enhance and support law enforcement capabilities. However, we found weaknesses with reporting of property purchased with equitable sharing funds and transferred to other law enforcement agencies, and in inventory procedures for property purchased with equitable sharing funds. We also identified \$15,500 in questioned costs related to an expenditure that lacked proper support and \$12,509 in questioned costs for an expenditure we consider partially allowable under program guidelines. As a result, the audit provided the following recommendations to the Criminal Division, which oversees the use of equitable sharing funds by recipients.

- Ensure that the KCSO implements controls to properly complete equitable sharing request forms.
- Ensure that the KCSO implements controls to properly document transfers to other law enforcement agencies.
- Remedy the \$15,500 in unsupported expenditures for training sponsorship and attendance fees.
- Remedy the \$12,509 in questioned costs related to partially unallowable equipment purchase.